

necessary delay be copied in the Book appropriated therefor according to the order of its admission.

And all such books shall be authenticated at such intervals and in such manner as is from time to time prescribed by the Inspector General.

53. All entries in each Book shall be numbered Entries to be numbered consecutively. in a consecutive series, which shall commence and terminate with the year, a fresh series being commenced at the beginning of each year.

54. In every office in which any of the books Current indexes and hereinbefore mentioned are entries therein. kept, there shall be prepared current indexes of the contents of such books; and every entry in such indexes shall be made, so far as practicable, immediately after the registering officer has copied, or filed a memorandum of, the document to which it relates.

55. Two such indexes shall be made in all registration offices, and shall be named, respectively, Index No. I. and Index No. II. Indexes to be made by registering officers.

Index No. I. shall contain the names and additions of all persons executing and of all persons claiming under every document copied into or memorandum filed in Book No. 1 or Book No. 3.

Index No. II. shall contain such particulars mentioned in section twenty-one, relating to every such document and memorandum as the Inspector General from time to time directs in that behalf.

A third index to be called Index No. III. shall contain the names and additions of all persons executing and of all persons claiming under every document copied into Book No. 4.

Indexes Nos. I., II. and III. shall contain such other particulars, and shall be prepared in such form, as the Inspector General from time to time directs. Extra particulars in indexes.

56. Every Sub-Registrar shall send to the Registrar to whom he is subordinate, at such intervals as the Inspector General from time to time directs, a copy of all entries made by such Sub-Registrar during the last of such intervals in Indexes Nos. I. and II. Copy of entries in Indexes Nos. I. and II. to be sent by Sub-Registrar to Registrar.

Such copy to be filed in Registrar's office.

57. Subject to the previous payment of the fees payable in that behalf, the Books Nos. 1 and 2 and the indexes relating to Book No. 1 shall be at all times open to inspection by any person applying to inspect the same; and subject to the provisions of section sixty-two, copies of entries in such books shall be given to all persons applying for such copies. Registering officers to allow inspection of certain books and indexes, and to give certified copies of entries.

Subject to the same provisions, copies of entries in Books Nos. 3 and 4 and in the indexes relating thereto shall be given to any person executing or claiming under the documents to which such entries respectively refer; but the requisite search for such entries shall be made only by the registering officer.

Such copies shall be signed and sealed by the registering officer, and shall be admissible for the purpose of proving the contents of the original documents.

(B.) As to the procedure on admitting to registration.

58. On every document admitted to registration, Particulars to be endorsed on documents admitted to registration, other than a copy of a decree or order, there shall be endorsed from time to time the following particulars (that is to say),—

(1) the signature and addition of every person admitting the execution of the document; and, if such execution has been admitted by the representative, assign or agent of any person, the signature and addition of such representative, assign or agent

(2) the signature and addition of every person examined in reference to such document under any of the provisions of this Act; and

(3) any payment of money or delivery of goods made in the presence of the registering officer in reference to the execution of the document, and any admission of receipt of consideration, in whole or in part, made in his presence in reference to such execution.

If any person admitting the execution of a document refuses to endorse the same, the registering officer shall nevertheless register it, but shall at the same time endorse a note of such refusal.

59. The registering officer shall affix the date Such endorsements to be dated and signed by the registering officer. and his signature to all endorsements made under the last preceding section, relating to the same document and made in his presence on the same day.

60. After such of the provisions of sections thirty-four, thirty-five, fifty-eight, and fifty-nine as apply to any document presented for registration have been complied with, the registering officer shall endorse thereon a certificate containing the word "registered," together with the number and page of the Book in which the document has been copied.

Such certificate shall be signed, sealed and dated by the registering officer and shall then be admissible for the purpose of proving that the document has been duly registered in manner provided by this Act, and that the facts mentioned in the endorsements referred to in section fifty-nine have occurred as therein mentioned.

61. The endorsements and certificate referred to Endorsements and certificate to be copied. and mentioned in sections fifty-nine and sixty shall thereupon be copied into the margin of the Register Book, and the copy of the map or plan (if any) mentioned in section twenty-one shall be filed in Book No. 1.

The registration of the document shall thereupon be deemed complete, and the document shall then be returned to the person who presented the same for registration, or to such other person (if any) as he has nominated in writing in that behalf on the receipt mentioned in section fifty-two.

62. When a document is presented for registration under section nineteen, the translation shall be transcribed in the register of documents of the nature of the original, and, together with the copy referred to in section nineteen, shall be filed in the registration office.

The endorsements and certificate respectively mentioned in sections fifty-nine and sixty shall be made on the original, and for the purpose of making the copies and memoranda required by

sections fifty-seven, sixty-four, sixty-five and sixty-six, the translation shall be treated as if it were the original.

**63.** Every registering officer may at his discretion administer an oath to any person examined by him under the provisions of this Act.

He may also at his discretion record a note of the substance of the statement made by each such person, and such statement shall be read over, or (if made in a language with which such person is not acquainted) interpreted to him in a language with which he is acquainted, and if he admits the correctness of such note, it shall be signed by the registering officer.

Every such note so signed shall be admissible for the purpose of proving that the statements therein recorded were made by the persons and under the circumstances therein stated.

*(C.)—Special duties of Sub-Registrar.*

**64.** Every Sub-Registrar on registering a document relating to immoveable property not wholly situate in his own Sub-District, shall

Procedure on Sub-Registrar's registration of document relating to immoveable property situate in several Sub-Districts.

make a memorandum thereof and of the endorsement and certificate thereon, and send the same to every other Sub-Registrar subordinate to the same Registrar as himself in whose Sub-District any part of such property is situate, and such Sub-Registrar shall file the memorandum in his Book No. 1.

**65.** Every Sub-Registrar on registering a document relating to immoveable property situate in more Districts than one, shall

Procedure on Sub-Registrar's registration of document relating to immoveable property situate in several Districts.

also forward a copy thereof and of the endorsement and certificate thereon, together with a copy of the map or plan (if any) mentioned in section twenty-one, to the Registrar of every District in which any part of such property is situate other than the District in which his own Sub-District is situate.

The Registrar on receiving the same shall file in his Book No. 1 the copy of the document and the copy of the map or plan (if any), and shall forward a memorandum of the document to each of the Sub-Registrars subordinate to him within whose Sub-District any part of such property is situate; and every Sub-Registrar receiving such memorandum shall file it in his Book No. 1.

*(D.)—Special duties of Registrar.*

**66.** On registering any document not testa-

Procedure on registering documents relating to immoveable property.

mentary relating to immoveable property the Registrar shall forward a memorandum of such document to each Sub-Registrar subordinate to himself in whose Sub-District any part of the property is situate.

He shall also forward a copy of such document, together with a copy of the map or plan (if any) mentioned in section twenty-one, to every other Registrar in whose District any part of such property is situate.

Such Registrar, on receiving any such copy, shall file it in his Book No. 1, and shall also send a memorandum of the copy to each of the Sub-Registrars subordinate to him within whose Sub-District any part of the property is situate.

Every Sub-Registrar receiving any memorandum under this section shall file it in his Book No. 1.

**67.** On any document being registered under section thirty, clause (b), a copy of such document and clause b.

of the endorsements and certificate thereon shall be forwarded to every Registrar within whose District any part of the property to which the instrument relates is situate, and the Registrar receiving such copy shall follow the procedure prescribed for him in the first clause of section sixty-six.

*(E.)—Of the controlling powers of Registrars and Inspectors General.*

**68.** Every Sub-Registrar shall perform the duties of his office under the superintendence and control of the Registrar in whose District the office of such Sub-Registrar is situate.

Every Registrar shall have authority to issue (whether on complaint or otherwise) any order consistent with this Act which he considers necessary in respect of any act or omission of any Sub-Registrar subordinate to him, or in respect of the rectification of any error regarding the Book or the office in which any document shall have been registered.

**69.** The Inspector General shall exercise a general superintendence over all the registration offices in the territories under the Local Government, and shall have power from time to time to

frame rules consistent with this Act—

providing for the safe custody of books, papers and documents, and also for the destruction of such books, papers and documents as need no longer be kept;

declaring what languages shall be deemed to be commonly used in each District;

declaring what territorial divisions shall be recognized under section twenty-one;

regulating the amount of fines imposed under section twenty-four;

regulating the exercise of the discretion reposed in the registering officer by section sixty-three;

regulating the form in which registering officers are to make memoranda of documents;

regulating the authentication by Registrars and Sub-Registrars of the books kept in their respective offices under section fifty-one;

declaring the particulars to be contained in Indexes Nos. I, II and III, respectively;

declaring the holidays that shall be observed in the registration offices;

and, generally, regulating the proceedings of the Registrars and Sub-Registrars.

The rules so framed shall be submitted to the Local Government for approval, and, after they have been approved, they shall be published in the official *Gazette*, and shall then have the same force as if they were inserted in this Act.

**70.** The Inspector General may also, in the exercise of his discretion, remit

His power to remit wholly or in part the difference between any fine levied under section twenty-four or section thirty-four and the amount of the proper registration fee.

## PART XII.

## OF REFUSAL TO REGISTER.

Reasons for refusal to register to be recorded by Registrar or Sub-Registrar.

71. Every registering officer refusing to register a document,

except (1) where the property to which the document relates is not situate within his District or Sub-District, or (2) where the registering officer being a Registrar declines to accept the document on the ground that it ought to be registered in the office of a Sub-Registrar,

shall make an order of refusal and record his reasons for such order in his Book No. 2, and endorse the words "registration refused" on the document; and on application made by any person executing or claiming under the document, shall, without unnecessary delay, give him a copy of the reasons so recorded.

No registering officer shall accept for registration a document so endorsed unless and until, under the provisions hereinafter contained, the document is directed to be registered.

72. An appeal shall lie against an order of a Sub-Registrar refusing to admit a document to registration (whether the registration of such document is compulsory or optional) to the Registrar to whom such Sub-Registrar is subordinate if presented to such Registrar within thirty days from the date of the order, and the Registrar may reverse or alter such order:

Any Registrar refusing to direct the registration of any document shall make an order of refusal and record the reasons for such order in his Book No. 2, and on application made by any person executing or claiming under the document, shall, without unnecessary delay, give him a copy of the reasons so recorded.

73. If a Registrar makes under section seventy-one or section seventy-two an order of refusal to register or to direct the registration of any document,

or if he has made a like order under section eighty-two or section eighty-three of Act No. XX of 1866,

or if the Sub-Registrar has refused to register the document on the ground that the person, or one of the persons, by whom the document purports to have been executed has denied the execution,

or if the Registrar has himself as Sub-Registrar made an order of refusal under section seventy-one,

any person claiming under such document, or his representative, assign or agent authorized as aforesaid, may, within thirty days after the making of the order of refusal, apply by petition to the District Court, in order to establish his right to have the document registered.

74. The petition shall be in the form contained in the second Schedule hereunto annexed or as near thereto as circumstances permit, and shall be accompanied by copies of the reasons recorded under sections seventy-one and seventy-two; the statements in the petition shall be verified by the petitioner in manner required by law for the verification of plaints; and the petition may be amended by permission of the court.

To be verified.

and the petition may be amended by permission of the court.

75. The court shall fix a day for the hearing of

Court to fix day for hearing petition, and copy thereof to be served. the petition not less than two days after the service next hereinafter mentioned, and shall direct a copy of the petition, with a notice at the foot thereof of the day so fixed, to be served on the registering officer and on such other persons (if any) as the court thinks fit; and the provisions of the Code of Civil Procedure as to the service and endorsement of summonses shall apply, *mutatis mutandis*, to copies of petitions under this section.

76. The court may summon and enforce the Court may order document to be registered. attendance of witnesses and compel them to give evidence,

and on the day so fixed as aforesaid or on any day to which the hearing of the petition may be adjourned, shall enquire—

(a.) whether the document has been executed, and

(b.) whether the requirements of the law for the time being in force have been complied with on the part of the petitioner so as to entitle the document to registration.

If it finds that the document has been executed and that the said requirements have been complied with, the court shall order the document to be registered,

and if the document be duly presented for registration within thirty days after the making of such order, the registering officer shall obey the same, and thereupon shall, so far as may be practicable, follow the procedure prescribed in sections fifty-eight, fifty-nine and sixty.

Such registration shall take effect as if the document had been registered when it was first duly presented for registration.

Provided that when the officer presiding over the District Court has himself as registering officer

Provision for case in which the Judge is the registering officer. made any order complained of under this section, the petition shall, within sixty days after the making of such order, be presented to the High Court, and the provisions contained in the former part of this section shall, *mutatis mutandis*, apply to such petition and the order (if any) thereon.

The District Court or the High Court, as the case may be, may direct by whom the whole or any part of the costs of any proceedings before it under this Part shall be paid, and such costs shall be recoverable as if they had been awarded in a suit under the Code of Civil Procedure.

No appeal lies from any order made under this section.

## PART XIII.

## OF THE FEES FOR REGISTRATION, SEARCHES AND COPIES.

77. Subject to the approval of the Governor General in Council, the Local Fees to be fixed by Local Government. Government shall prepare a table of fees payable—

for the registration of documents;

for searching the registers;

for making or granting copies of reasons, entries or documents, before, on or after registration;

And of extra or additional fees payable—  
for every registration under section thirty :  
for the issue of commissions :  
for filing translations :  
for attending at private residences :  
and for such other matters as appear to the  
Local Government necessary to effect the  
purposes of this Act.

The Local Government may from time to time,  
Alteration of fees. subject to the like approval,  
alter such table.

A table of the fees so payable shall be published  
Publication of fees. in the official *Gazette*, and a  
copy thereof in English and  
the Vernacular language of the District shall be  
exposed to public view in every registration office.

Fees payable on pre-  
sentation.

78. All fees for the regis-  
tration of documents under  
this Act shall be payable on  
the presentation of such do-  
cuments.

#### PART XIV.

##### PENALTIES.

79. Every registering officer appointed under

Penalty for incor-  
rectly endorsing, copying,  
translating or registering  
documents with intent  
to injure.

or registering of any document presented or de-  
posited under the provisions, endorses, copies,  
translates or registers such document in a manner  
which he knows or believes to be incorrect,  
intending thereby to cause, or knowing it to be  
likely that he may thereby cause injury, as defined  
in the Indian Penal Code to any person, shall be  
punished with imprisonment for a term which may  
extend to seven years, or with fine, or with both.

80. Whoever commits any of the following

Penalty for certain  
other offences. offences shall be punishable  
with imprisonment for a term  
which may extend to seven  
years, or with fine, or with both :—

(a) intentionally makes any false statement,

Making false state-  
ments before registering  
officer. whether on oath or not, and whether it has been recorded  
or not, before any officer act-  
ing in execution of this Act, in any proceeding or  
enquiry under this Act,

(b) intentionally delivers to a registering officer

Delivering false copy  
or translation. in any proceeding under sec-  
tion nineteen or section  
twenty-one a false copy or  
translation of a document, or a false copy of a map  
or plan,

(c) falsely personates another, and in such

False personation. assumed character presents  
any document, or makes  
any admission or statement,

or causes any summons or commission to be issued,  
or does any other act in any proceeding or enquiry  
under this Act,

(d.) abets within the meaning of the Indian

Abetment of offences  
under this Act. Penal Code anything made  
punishable by this Act.

81. A prosecution for any offence under this  
Registering officer may  
institute prosecutions. Act coming to the knowledge  
of a registering officer in his  
official capacity may be insti-

tuted by or with the permission of the Inspector  
General, the Branch Inspector General of Sindh,  
the Registrar or the Sub-Registrar, in whose  
territories, District or Sub-District, as the case may  
be, the offence has been committed.

Offences punishable under this Act shall be triable  
by any court or officer exercising powers not less  
than those of a Subordinate Magistrate of the  
first class :

Provided that in imposing penalties under this  
Act, no such Court or Officer shall exceed the  
limits of jurisdiction prescribed by the law for the  
time being in force as to such Court or Officer.

All fines imposed under this Act may be recover-  
ed, if for offences committed outside the limits  
of the Presidency Towns, in the manner prescribed  
by the Code of Criminal Procedure and if for  
offences committed within those limits, in the man-  
ner prescribed by any Act regulating the Police of  
such Towns for the time being in force.

82. Every registering officer appointed under  
Registering officers to  
be deemed public ser-  
vants. this Act shall be deemed a  
public servant within the  
meaning of the Indian Penal  
Code.

Every person shall be legally bound to furnish  
information to such registering officer when re-  
quired by him to do so. And in section two  
hundred and twenty-eight of the same Code, the  
words "judicial proceeding" shall include any  
proceeding under this Act.

#### PART XV.

##### MISCELLANEOUS.

83. Documents (other than wills) remaining  
Destruction of un-  
claimed documents. unclaimed in any registration  
office, for a period exceeding  
two years, may be destroyed.

Registering officer not  
to be liable for anything  
done or refused  
in his official capacity.

84. No registering officer  
shall be liable to any suit,  
claim or demand by reason of  
anything in good faith done or  
refused in his official capacity.

85. Nothing done in good faith pursuant to  
this Act, or any Act hereby  
repealed, by any registering  
officer, shall be deemed invalid  
merely by reason of any defect  
in his appointment or pro-  
cedure.

86. Notwithstanding anything herein contained,  
Registration of doc-  
uments executed by Gov-  
ernment officers or  
certain public function-  
aries.

Trustee, or for the Sheriff,  
Receiver or Registrar of a High Court, to appear  
in person or by agent at any registration office in  
any proceeding connected with the registration of  
any instrument executed by him in his official  
capacity, or to sign as provided in section fifty-  
eight.

But when any instrument is so executed, the  
registering officer to whom such instrument is  
presented for registration may, if he think fit, refer  
to any Secretary to Government or to such officer  
of Government, Administrator General, Official  
Trustee, Sheriff, Receiver or Registrar, as the case

may be, for information respecting the same, and, on being satisfied of the execution thereof, shall register the instrument.

*Exemptions from Act.*

87. Nothing contained in this Act or any Exemption of certain documents executed by or in favour of Government Act hereby repealed shall be deemed to require, or to have at any time required, the registration of any of the following documents or maps:—

(a.) Documents issued, received, or attested by any officer engaged in making a settlement or revision of settlement of land revenue, and which form part of the records of such settlement.

(b.) Documents and maps issued, received, or authenticated by any officer engaged on behalf of Government in making or revising the survey of any land, and which form part of the record of such survey.

(c.) Documents which, under any law for the time being in force, are filed periodically in any revenue office by patwāris or other officers charged with the preparation of village records.

(d.) Sanads, inām title-deeds, and other documents purporting to be or to evidence grants or assignments by Government of land or of any interest in land.

But all such documents and maps shall, for the purposes of sections forty-eight and forty-nine, be deemed to have been and to be registered in accordance with the provisions of this Act.

88. Subject to such rules and the previous inspection and copies of payment of such fees as such documents. from time to time prescribes in this behalf, all documents and maps mentioned in section eighty-seven, clauses (a), (b) and (c), and all registers of the documents mentioned in clause (d), shall be open to the inspection of any person applying to inspect the same, and, subject as aforesaid, copies of such documents shall be given to all persons applying for such copies.

89. From the first of July to the first of October 1871 in the territories respectively administered by the Chief Commissioners of Oudh and British Burma, a power of attorney not duly executed according to the provisions of section thirty-three shall, notwithstanding anything therein contained, be deemed to have been duly executed under the provisions of the same section, if the registering officer is satisfied that it has been executed in good faith, and if a power of attorney attested under the provisions of this Act cannot be obtained within the time during which the document sought to be registered can, under such provisions, be accepted for registration.

90. All rules relating to registration here-Burmese registration. tofore enforced in British rules confirmed. Burma shall be deemed to have had the force of law, and no suit or other proceeding shall be maintained against any officer or other person in respect of any thing done under any of the said rules.

FIRST SCHEDULE.

(See Section 2.)

Number and year.	Title.	Extent of repeal.
XXII of 1864	An Act to make provision for the Administration of Military Cantonments.	Sections ten and forty-five.
XX of 1866	An Act to provide for the Registration of Assurances.	The whole.
XXVII of 1868	An Act to exempt certain Instruments from the Indian Registration Act, 1866.	The whole.
VII of 1870	The Court Fees Act	In Schedule I the number and words following: "3. Petition under the Indian Registration Act, section fifty-three."
	All Rules relating to the registration of documents and having the force of law in Oudh.	The whole.
	All Rules relating to the registration of documents and having the force of law in any part of British Burma.	The whole.

## SECOND SCHEDULE.

## Form of petition under section 73.

Stamp  
eight  
annas.

To the Judge of the District Court [or To the Deputy Commissioner] of

The day of 18 .

The petition of A. B. of Sheweth—

1. That by an instrument dated the day of and made between C. D. of the one part and your petitioner of the other part, certain lands were conveyed to your petitioner by way of mortgage to secure the sum of one thousand rupees.

2. That such instrument was executed by the said C. D. on the day of 18 .

3. That the property to which such instrument relates is situate in the Sub-District of the Sub-Registrar of and in the District of

4. That on the day of your petitioner presented the said instrument for registration under "The Indian Registration Act, 1871," in the office of the said Sub-Registrar.

5. That the said Sub-Registrar thereupon made an order of refusal, dated the day of 18 , to register the said instrument and gave your petitioner a copy, which is filed herewith, of the reasons for such order.

6. That your petitioner on the day of appealed to the Registrar of against such order.

7. That the said Registrar thereupon made an order of refusal, dated the day of to direct the registration of the said instrument and gave your petitioner a copy, which is filed herewith, of the reasons for such order.

8. That the reasons referred to in paragraphs 5 and 7 of this petition are, as your petitioner submits, insufficient.

Your petitioner therefore prays that your Honour will order the said Sub-Registrar to register the said instrument.

A. B.

## Another Form.

Stamp  
eight  
annas.

To the Judge of the District Court [or To the Deputy Commissioner] of

The day of 18 .

The petition of A. B. of Sheweth—

1. That by an instrument dated the day of and made between C. D. of the one part and your petitioner of the other part, certain lands were conveyed to your petitioner by way of mortgage to secure the sum of one thousand rupees.

2. That such instrument was executed by the said C. D. on the day of 18 .

3. That the property to which such instrument relates is situate in the Sub-District of the Sub-Registrar of and in the District of

4. That on the day of your petitioner presented the said instrument for registration under the Indian Registration Act 1871 in the office of the said Sub-Registrar, and the said C. D. appeared personally before the said Sub-Registrar and falsely denied the execution of the said instrument.

5. That the said Sub-Registrar thereupon made an order of refusal dated the day of 18 to register the said instrument and gave your petitioner a copy, which is filed herewith, of the reasons for such order.

6. That your petitioner has complied with the requirements of the said Act so far as it has been possible for him to do so.

Your petitioner therefore prays that your Honour will order the said Sub-Registrar to register the said instrument.

A. B.

## Form of Verification.

I, A. B., the petitioner named in the above petition, do declare that what is stated therein is true to the best of my information and belief.

(Signed.) A. B.

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WHITLEY STOKES,

Secy. to the Govt. of India.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 24th March 1871, and is hereby promulgated for general information:—

Act No. IX of 1871.

## THE INDIAN LIMITATION ACT, 1871.

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## AN ACT FOR THE LIMITATION OF SUITS AND FOR OTHER PURPOSES.

WHEREAS it is expedient to consolidate and amend the law relating to the limitation of suits, appeals and certain applications to Courts; And whereas it is also expedient to provide rules for acquiring ownership by possession; It is hereby enacted as follows:—

## PART I.

## PRELIMINARY.

## 1. This Act may be called 'The Indian Limitation Act, 1871':

Short title. Extent of Act. It extends to the whole of British India; but nothing contained in sections two and three or in Parts II and III applies—

(a) to suits instituted before the first day of April, 1878,

(b) to suits under the Indian Divorce Act,

(c) to suits under Madras Regulation VI of 1831.

This Act shall come into force on the first day of July 1871.

2. On and from that day the enactments mentioned in the first schedule Repeal of enactments. hereto annexed shall be repealed to the extent specified in the third column of the same schedule.

3. In this Act, unless there be something repugnant in the subject or Interpretation-clause. context—

'minor' means a person who has not completed his age of eighteen years:

'plaintiff' includes also any person through whom a plaintiff claims:

'nuisance' means any thing done to the hurt or annoyance of another's immoveable property and not amounting to a trespass:

'bill of exchange' includes also a hundi:

'trustee' does not include a *benamidár*, a mortgagee remaining in possession after the mortgage has been satisfied, or a wrong-doer in possession without title:

'registered' means duly registered under the law for the registration of documents in force at the time and place of executing the document referred to in the context:

'foreign country' means any country other than British India;

and nothing shall be deemed to be done in 'good faith' which is not done with due care and attention.

## PART II.

## LIMITATION OF SUITS, APPEALS AND APPLICATIONS.

4. Subject to the provisions contained in sections five to twenty-six instituted &c. after the period of limitation. (inclusive), every suit instituted, appeal presented, and application made after the period of limitation prescribed therefor by the second schedule hereto annexed, shall be dismissed, although limitation has not been set up as a defence.

*Explanation.*—A suit is instituted in ordinary cases when the plaint is presented to the proper officer: in the case of a pauper, when his application for leave to sue as a pauper is filed; and in

the case of a claim against a company which is being wound up by the Court, when the claimant first sends in his claim to the official liquidator.

## Illustrations.

(a).—A suit is instituted after the prescribed period of limitation. Limitation is not set up as a defence and judgment is given for the plaintiff. The defendant appeals. The appellate court must dismiss the suit.

(b).—An appeal presented after the prescribed period is admitted and registered. The appeal shall, nevertheless, be dismissed.

5. a. If the period of limitation prescribed for any suit, appeal or application is closed when period expires on a day when the Court is closed, the suit, appeal or application may be instituted, presented or made on the day that the Court re-opens:

b. Any appeal or application for a review of judgment may be admitted after the period of limitation prescribed therefor, when the appellant or applicant satisfies the Court that he had sufficient cause for not presenting the appeal or making the application within such period;

6. When, by any law not mentioned in the different periods of schedule hereto annexed and limitation prescribed by now or hereafter to be in force in any part of British India, a period of limitation differing from that prescribed by this Act is specially prescribed for any suits, appeals or applications, nothing herein contained shall affect such law.

And nothing herein contained shall affect the periods of limitation prescribed for appeals from, or original side, applications to review, any decree, order or judgment of a High Court in the exercise of its original jurisdiction.

## Legal Disability.

7. If a person entitled to sue be, at the time the right to sue accrued, a minor, or insane, or an idiot,

he may institute the suit within the same period after the disability has ceased, or (when he is at the time of the accrual affected by two disabilities) after both disabilities have ceased, as would otherwise have been allowed from the time prescribed therefor in the third column of the second schedule hereto annexed.

When his disability continues up to his death, his representative in interest may institute the suit within the same period after the death as would otherwise have been allowed from the time prescribed therefor in the third column of the same schedule.

Nothing in this section shall be deemed to extend, for more than three years from the cessation of the disability or the death of the person affected thereby the period within which the suit must be brought.

## Illustrations.

(a). The right to sue for the hire of a boat accrues to A during his minority. He comes of age four years after the accrual of the right. He may institute his suit at any time within three years from the date of his coming of age.

(b). A, to whom a right to sue for a legacy has accrued during his minority, attains full age eleven years after such right accrued. A has, under the ordinary law, only one year remaining within which to sue. But under this section

an extension of two years will be allowed him, making in all a period of three years from the date of his majority, within which he may bring his suit.

(c). A right to sue for an hereditary office accrues to A, who at the time is insane. Six years after the accrual of the right A recovers his reason. A has six years, under the ordinary law, from the date when his insanity ceased within which to institute a suit. No extension of time will be given him under this section.

(d). A right to sue as landlord to recover possession from a tenant accrues to A who is an idiot. A dies three years after the accrual of the right, his idiocy continuing up to the date of his death. A's representative in interest has, under the ordinary law, nine years from the date of A's death within which to bring a suit. This section does not extend that time.

8. When one of several joint creditors or claimants is under any such disability of one joint creditor. discharge can be given without

the concurrence of such person, time will run against them all: but where no such discharge can be given, time will not run as against any of them until they all are free from disability.

9. When once time has begun to run, no subsequent disability or inability to sue stops it:

Provided that where letters of administration to the estate of a creditor have been granted to his debtor, the running of the time prescribed for a suit to recover the debt shall be suspended while the administration continues.

10. Notwithstanding anything hereinbefore contained, no suit against a person in whom property has become vested in trust for any specific purpose, or against his representatives, for the purpose of following in his or their hands such property, shall be barred by any length of time.

*Explanation.*—A purchaser in good faith for value from a trustee is not his representative within the meaning of this section.

11. Suits in British India on contracts entered into in a foreign country are subject to the rules prescribed by this Act.

12. No foreign rule of limitations shall be a defence to a suit in British India on a contract entered into in a foreign country, unless the rule has extinguished the contract, and the parties were domiciled in such country during the period prescribed by such rule.

### PART III.

#### COMPUTATION OF PERIOD OF LIMITATION.

13. In computing the period of limitation prescribed for any suit, the day on which the right to sue accrued shall be excluded.

In computing the period of limitation prescribed for an appeal, an application for leave to appeal as a pauper, an application to the High Court for the admission of a special appeal, and an application for a review of judgment, the day on which the judgment complained of was pronounced, and the time requisite for obtaining a copy of the decree, sentence or order appealed against or sought to be reviewed, shall be excluded.

In computing the period of limitation prescribed for an application to set aside an award, the time requisite for obtaining a copy of the award shall be excluded.

14. In computing the period of limitation prescribed for any suit, the time during which the defendant has been absent from British India shall be excluded, unless service of a summons to appear and answer in the suit can, during such absence, be made under the Code of Civil Procedure, section sixty.

15. In computing the period of limitation prescribed for any suit, the time during which the plaintiff has been prosecuting with due diligence another suit, whether in a Court of first instance or in a Court of appeal, against the same defendant or some person whom he represents, shall be excluded, where the last-mentioned suit is founded upon the same right to sue, and is instituted in good faith in a Court which from defect of jurisdiction, or other cause of like nature, is unable to try it.

*Explanation 1.*—In excluding the time during which a former suit was pending, the day on which that suit was instituted, and the day on which the proceedings therein ended, shall both be counted.

*Explanation 2.*—A plaintiff resisting an appeal presented on the ground of want of jurisdiction, shall be deemed to be prosecuting a suit within the meaning of this section.

16. In computing the period of limitation prescribed for any suit, the time during which the commencement of suit is stayed by injunction, the time of the continuance of the injunction shall be excluded.

17. In computing the period of limitation prescribed for a suit for possession by a purchaser at a sale in execution of a decree, the time during which the judgment-debtor has been prosecuting a suit to set aside the sale shall be excluded.

18. When a person who would, if he were living, have a right to sue, dies before the right accrues, the period of limitation shall be computed from the time when there is a representative in interest of the deceased capable of suing.

When a person against whom, if he were living, a right to sue would have accrued, dies before the right accrues, the period of limitation shall be computed from the time when there is a representative whom the plaintiff may sue.

Nothing in the former part of this section applies to suits for the possession of land or of an hereditary office.

19. When any person having a right to sue has, by means of fraud, been kept from the knowledge of such right or of the title on which it is founded, and where any document necessary to establish such right has been fraudulently concealed, the time limited for commencing a suit,

(a) against the person guilty of the fraud or accessory thereto, or,

(b) against any person claiming through him otherwise than in good faith and for a valuable consideration,

shall be computed from the time when the fraud first became known to the person injuriously affected thereby, or, in the case of the concealed document, when he first had the means of producing it or compelling its production.

**20. a. No promise or acknowledgment in respect of a debt or legacy shall take**

**Effect of acknowledgment in writing.** the case out of the operation of this Act, unless such promise or acknowledgment is contained in some writing signed, before the expiration of the prescribed period, by the party to be charged therewith or by his agent generally or specially authorized in this behalf.

**b. When such writing exists, a new period of limitation, according to the nature of the original liability, shall be computed from the time when the promise or acknowledgment was signed.**

**c. When the writing containing the promise or acknowledgment is undated, oral evidence may be given of the time when it was signed. But when it is alleged to have been destroyed or lost, oral evidence of its contents shall not be received.**

**Explanation 1.**—For the purposes of this section, promise or acknowledgment may be sufficient, though it omits to specify the exact amount of the debt or legacy, or avers that the time for payment or delivery has not yet come, or is accompanied by a refusal to pay or deliver, or is coupled with a claim to a set-off, or is addressed to any person other than the creditor or legatee;

but it must amount to an express undertaking to pay or deliver the debt or legacy or to an unqualified admission of the liability as subsisting.

**Explanation 2.**—Nothing in this section renders one of several partners or executors chargeable by reason only of a written promise or acknowledgment signed by another of them.

#### Illustrations.

Z, a bond-debtor, himself writes a letter promising to pay the debt to his creditor A. Z affixes his seal, but does not sign the letter:

Z pays part of the debt and promises orally to pay the rest:

Z publishes an advertisement, requesting his creditors to bring in their claims for examination:

In none of these cases is the debt taken out of the operation of this Act.

**21. When interest on a debt or legacy is, before the expiration of the prescribed period, paid as such interest as such.**

Effect of payment of interest as such. by the person liable to pay the debt or legacy, or by his agent generally or specially authorized in this behalf,

or when part of the principal of a debt is, before the expiration of the prescribed period, paid by the debtor or by his agent generally or specially authorized in this behalf,

a new period of limitation, according to the nature of the original liability, shall be computed from the time when the payment was made:

Provided that, in the case of part-payment of principal, the debt has arisen from a contract in writing and the fact of the payment appears in

the handwriting of the person making the same, on the instrument, or in his own books, or in the books of the creditor.

**22. When, after the institution of a suit, a new**

**Effect of substituting plaintiff or defendant.** plaintiff substituted or added, the suit or defendant shall, as regards him, be deemed to have commenced when he was so made a party:

Provided that, when a plaintiff dies, and the Proviso where original plaintiff dies. representatives in interest, it shall, as regards them, be deemed to have commenced when it was instituted by the deceased plaintiff:

Provided also, that, when a defendant dies, and the Proviso where original defendant dies. suit is continued against his representatives in interest, it shall, as regards them, be deemed to have been commenced when it was instituted against the deceased defendant.

**23. In the case of a suit for the breach of a**

**Computation where there are successive breaches of contract.** contract, where there are successive breaches, a fresh right to sue arises, and a fresh period of limitation begins to run, upon every fresh breach; and where the breach is a continuing breach, a fresh right to sue arises, and a fresh period of limitation begins to run,

**Computation where the breach is continuing.** at every moment of the time during which the breach continues.

Nothing in the former part of this section applies to suits for the breach of contracts for the payment of money by instalments, where, on default made in payment of one instalment, the whole becomes due.

#### Illustrations.

(a.)—A contracts to pay an annuity to B for his life by quarterly instalments. A fails to pay any of the instalments. Here upon every fresh failure, a fresh right to sue arises and a fresh period of limitation begins to run; and this Act may bar the remedy on the earlier breaches without affecting the remedy on the later breaches.

(b.)—A, a tenant, covenants with B, his landlord, to keep certain buildings in repair. At every moment of the time during which the buildings continue out of repair and B retains his right of entry, a fresh right to sue arises and a fresh period of limitation begins to run.

**24. In the case of a continuing nuisance.**

**Continuing nuisance.** a fresh period of limitation begins to run, at every moment of the time during which the nuisance continues.

#### Illustration.

A diverts B's watercourse. At every moment of the time during which the diversion continues and B retains his right of entry, a fresh right to sue arises and a fresh period of limitation begins to run.

**25. In the case of a suit for compensation for an act lawful in itself, which becomes unlawful in case it causes damage, the period of limitation shall be computed from the time when the damage accrues.**

**Illustration.**

A owns the surface of a field. B owns the subsoil. B digs coal thereout without causing any immediate apparent injury to the surface, but at last the surface subsides. The period of limitation runs from the time of the subsidence.

**26. All instruments shall, for the purposes of**

**Computation of time mentioned in instr<sup>u</sup>.** this Act, be deemed to be made with reference to the Gregorian calendar.

*Illustrations.*

(a).—A Hindú makes a promissory note bearing a Native date only, and payable four months after date. The period of limitation applicable to a suit on the note runs from the expiry of four months after date computed according to the Gregorian calendar.

(b).—A Hindú makes a bond, bearing a Native date only, for the repayment of money within one year. The period of limitation applicable to a suit on the bond runs from the expiry of one year after date computed according to the Gregorian calendar.

**PART IV.**

## ACQUISITION OF OWNERSHIP BY POSSESSION.

27. Where the access and use of light or air to <sup>Acquisition of right</sup> and for any building has <sup>commencement</sup> begun peacefully enjoyed there- <sup>with, as an easement, and</sup> of right, without interruption, and for twenty <sup>years,</sup>

and where any way or watercourse, or the use of any water, or any other easement (whether affirmative or negative) has been peacefully and openly enjoyed by any person claiming title thereto as <sup>easement and</sup> of right, without interruption, and for twenty years,

the right to such access and use of light or air, <sup>watercourse, use of water, or other, easement,</sup> shall be absolute and indefeasible.

Each of the said periods of twenty years shall be taken to be a period ending within two years <sup>next before</sup> the institution of the suit wherein the claim to which such period relates is contested.

*Explanation.*—Nothing is an interruption within the meaning of this section, unless where there is an actual discontinuance of the possession or enjoyment by reason of an obstruction by the act of some person other than the claimant, and unless such obstruction is submitted to or acquiesced in for one year after the claimant has notice thereof and of the person making or authorizing the same to be made.

*Illustrations.*

(a).—A suit is brought in 1871 for obstructing a right of way. The defendant admits the obstruction but denies the right of way. The plaintiff proves that the right was

peaceably and openly enjoyed by him claiming title thereto as an easement and as of right, without interruption, from 1st January 1850 to 1st January 1870. The plaintiff is entitled to judgment.

(b).—In a like suit also brought in 1871 the plaintiff merely proves that he enjoyed the right in manner aforesaid from 1848 to 1868. The suit shall be dismissed, as no exercise of the right by actual user has been proved to have taken place within two years next before the institution of the suit.

(c).—In a like suit the plaintiff shows that the right was peacefully and openly enjoyed by him for twenty years. The defendant proves that the plaintiff on one occasion during the twenty years had asked his leave to enjoy the right. The suit shall be dismissed.

28. Provided that, when any land or water <sup>Exclusion in favour of</sup> upon, over or from which any <sup>reversioner or servient</sup> easement (other than the <sup>access and use of light and air</sup>)

has been enjoyed or derived has been held under or by virtue of any interest for life or any term of years exceeding three years from the granting thereof,

the time of the enjoyment of such easement during the continuance of such interest or term, shall be excluded in the computation of the said last mentioned period of twenty years, in case the claim is, within three years next after the determination of such interest or term, resisted by the person entitled, on such determination, to the said land or water.

*Illustration.*

A suit for a declaration that he is entitled to a right of way over B's land. A proves that he has enjoyed the right for twenty-five years; but B shows that during ten of these years C, a deceased Hindú widow, had a life interest in the land, that on C's death B became entitled to the land, and that within two years after C's death he contested A's claim to the right. The suit must be dismissed, as A, with reference to the provisions of this section, has only proved enjoyment for fifteen years.

29. At the determination of the period hereby

<sup>Extinguishment of</sup> limited to any person for right to land or instituting a suit for possession of any land or hereditary office.

office, his right to such land or office shall be extinguished.

## FIRST SCHEDULE.

(See section 2.)

Number and year.	Subject or title.	Extent of repeal.
21 Jac. I, cap. sixteen	An Act for limitation of actions and for avoiding of suits in law.	The whole Statute, so far as it applies to British India.
4 Ann. cap. sixteen	An Act for the amendment of the law and the better advancement of justice.	Sections seventeen, eighteen and nineteen, so far as they apply to British India.
33 Geo. III, cap. fifty-two	An Act for continuing in the East India Company, for a further term, the possession of the British territories in India, together with their exclusive trade, under certain limitations; for establishing further regulations for the Government of the said territories, and the better administration of justice within the same; for appropriating to certain uses the revenues and profits of the said Company; and for making provision for the good order and government of the towns of Calcutta, Madras and Bombay.	So much of section one hundred and sixty-two as relates to the limitation of civil suits in British India.
53 Geo. III, cap. one hundred and fifty-five.	An Act for continuing in the East India Company, for a further term, the possession of the British territories in India, together with certain exclusive privileges; for establishing further Regulations for the government of the said territories, and the better administration of justice within the same; and for regulating the trade to and from the places within the limits of the said Company.	Section one hundred and twenty-four, so far as it applies to British India.
9 Geo. IV, cap. seventy-four	Administration of Criminal Justice	So much of section fifty-one as relates to civil suits.
6 & 7 Vic., cap. ninety-four	Foreign Jurisdiction Act	Section seven, so far as it applies to British India.
Act No. XIV of 1840	An Act for rendering a written memorandum necessary to the validity of certain promises and engagements, by extending to the territories of the East India Company, in cases governed by English Law, the provisions of the Statute of Geo. IV, cap. 14.	From and including the words "Whereas by an Act" down to and including the words "Defendants against the Plaintiff."
Act No. XI of 1841	Military Courts of Requests	The proviso in section nine.
Act No. XX of 1847	Copyright Act	In section sixteen, the words "actions, suits, bills."
Act No. XII of 1855	An Act to enable Executors, Administrators or Representatives to sue and be sued for certain wrongs.	In section one, the words "and provided such action shall be brought within one year after the death of such person," and the words "and so as such action shall be commenced within two years after the committing of the wrong."

FIRST SCHEDULE—*continued.*

Number and year.	Subject or title.	Extent of repeal.
Act No. XIII of 1855	Compensation for loss occasioned by death caused by actionable wrong.	In section two, the words "and that every such action shall be brought within twelve calendar months after the death of such deceased person."
Act No. XXV of 1857	Forfeiture for mutiny ...	Section nine.
Act No. VIII of 1859	The Code of Civil Procedure	In section one hundred and nineteen, the words "within a reasonable time not exceeding thirty days after any process for enforcing the judgment has been executed," and the words "within thirty days from the date of the judgment." In section two hundred and thirty, the words "within one month from the date of the dispossession." The last twelve words of section two hundred and forty-six. In section two hundred and fifty-six, the words "At any time within thirty days from the date of the sale." In section two hundred and sixty-nine, the words "if made within one month from the date of such existence or obstruction or of such dispossession, as the case may be." In section three hundred and twenty-four, the second sentence. In section three hundred and twenty-seven, the words "within six months from the date of the award." In section three hundred and thirty-three, from and including the words "within the period" down to the end of the section. In section three hundred and forty-seven, the words "within thirty days from the date of the dismissal." In section three hundred and seventy-three, the words "within the period prescribed for the presentation of a memorandum of appeal." So much of section three hundred and seventy-seven as has not been repealed.
Act No. XIV of 1859	An Act to provide for the limitation of suits.	The whole Act, except so much of section fifteen as does not relate to the limitation of suits.
Act No. IX of 1860	Workmen and employers	So much of section two as relates to the limitation of suits.

FIRST SCHEDULE—*concluded.*

Number and year.	Subject or title.	Extent of repeal.
Act No. XXXI of 1860	... Arms Act ... ..	So much of section forty-nine as relates to the limitation of suits.
Act No. V of 1861	... Mofussil Police ... ..	So much of section forty-two as relates to the limitation of suits.
Act No. XXIII of 1861	... Civil Procedure Code Amendment ... ..	Section twelve.
Act No. XXV of 1861	... Criminal Procedure Code ... ..	Section four hundred and fifteen.
Act No. I of 1863	... Civil Courts in British Burma ..	Section twenty-four.
Act No. VI of 1863	... Consolidated Customs Act ..	So much of section two hundred and fourteen as relates to the limitation of suits.
Act No. XXIII of 1863	... Claims to Waste-lands ..	So much of section five as relates to the limitation of suits.
Act No. VII of 1865	... Government Forests Act ..	So much of section sixteen as relates to the limitation of suits.
Act No. XX of 1866	... Registration Act ..	Section fifty-one.
Act No. XIV of 1868	... Contagious Diseases Act ..	So much of section twenty-five as relates to the limitation of suits.
Act No. XX of 1869	... Volunteers ..	So much of section twenty-six as relates to the limitation of suits.
Act No. X of 1870	... Land Acquisition ..	So much of section fifty-eight as relates to the limitation of suits.
Act No. IV of 1871	... Coroners ..	In section forty-two, the words 'after the expiration of three months from such fact or failure, nor.'
Bombay Regulation V of 1827...	A Regulation defining the Limitations, as to Time, within which Civil Actions may be prosecuted, and containing Rules of Judication respecting written Acknowledgments of Debts executed without receipt of a full consideration; also regarding Interest, the tendering payment of Debts, and the disposal of Property mortgaged or pledged.	Chapter one.

## SECOND SCHEDULE.

(See section 1.)

## FIRST DIVISION: SUITS.

Description of suit.	Period of limitation.	Time when period begins to run.
	Part I.—Thirty days.	
1.—To contest an award of the Board of Revenue under Act No. XXIII of 1863 (to provide for the adjudication of claims to waste-lands).	Thirty days ...	When notice of the award is delivered to the plaintiff.

## SECOND SCHEDULE—continued.

## FIRST DIVISION: SUITS—continued.

Description of suit.	Period of limitation.	Time when period begins to run.
	<i>Part II.—Ninety days.</i>	
1.—For doing, or for omitting to do, an act in pursuance of any enactment in force for the time being in British India.	Ninety days ...	When the act or omission took place.
	<i>Part III.—Six months.</i>	
2.—Under Act No. XIV of 1859 ( <i>to provide for the limitation of suits</i> ), section fifteen, to recover possession of immoveable property.	Six months ...	When the dispossession occurs.
4.—Under Act No. IX of 1860 ( <i>to provide for the speedy determination of certain disputes between workmen engaged in Railway and other public works and their employers</i> ), section one.	Ditto ...	When the wages, hire, or price of work claimed accrued due.
5.—Under Act No. V of 1866 ( <i>to provide a summary procedure on bills of exchange, and to amend, in certain respects, the commercial law of British India</i> ).	Ditto ...	When the bill or promissory note becomes due and payable.
	<i>Part IV.—One year.</i>	
6.—Upon a Statute, Act, Regulation, or bye-law, for a penalty or forfeiture.	One year ...	When the penalty or forfeiture is incurred.
7.—For the wages of a domestic servant, artisan or labourer not provided for by this schedule, No. 4.	Ditto ...	When the wages sued for accrue due.
8.—For the price of food or drink sold by the keeper of an hotel, tavern or lodging house.	Ditto ...	When the food or drink is delivered.
10.—For the price of lodging ...	Ditto ...	When the lodging ends.
11.—To enforce a right of pre-emption, whether the right is founded on law, or general usage, or on special contract.	Ditto ...	When the purchaser takes actual possession under the sale sought to be impeached.
11.—For damages for infringing copyright or any other exclusive privilege.	Ditto ...	The date of the infringement.

## SECOND SCHEDULE—continued.

## FIRST DIVISION: SUITS—continued.

Description of suit.	Period of limitation.	Time when period begins to run.
	<i>Part IV.—One year,—continued.</i>	
12.—By executors, administrators, or representatives under Act No. XII of 1855 (to enable executors, administrators or representatives to sue and be sued for certain wrongs).	One year	... The date of the death of the person wronged.
13.—By executors, administrators or representatives under Act No. XIII of 1855 (to provide compensation to families for loss occasioned by the death of a person caused by actionable wrong).	Ditto	... The date of the death of the person killed.
14.—To set aside any of the following sales:—	Ditto	... When the sale is confirmed, or would otherwise have become final and conclusive had no such suit been brought.
(a) sale in execution of a decree of a Civil Court;		
(b) sale in pursuance of a decree or order of a Collector or other officer of revenue;		
(c) sale for arrears of Government revenue or for any demand recoverable as such arrears;		
(d) sale of a patni taluq sold for current arrears of rent.		
<i>Explanation.</i> —In this clause 'patni' includes any intermediate tenure saleable for current arrears of rent.		
15.—To alter or set aside a decision or order of a civil court in any proceeding other than a suit.	Ditto	... The date of the final decision or order in the case by a court competent to determine it finally.
16.—To set aside any act of an Officer of Government in his official capacity, not herein otherwise expressly provided for.	Ditto	... The date of the act.
17.—Against Government to set aside any attachment, lease or transfer of immoveable property by the revenue authorities for arrears of Government revenue.	Ditto	... When the attachment, lease or transfer is made.
18.—Against Government to recover money paid under protest in satisfaction of a claim made by the revenue authorities on account of arrears of revenue or on account of demands recoverable as such arrears.	Ditto	... When the payment is made.
19.—Against Government for compensation for land acquired for public purposes.	Ditto	... The date of determining the amount of the compensation.
20.—Like suit for compensation when the acquisition is not completed.	Ditto	... The date of the refusal to complete.
21.—For false imprisonment	...	... When the imprisonment ends.

SECOND SCHEDULE—*continued.*FIRST DIVISION: SUITS—*continued.*

Description of suit.	Period of limitation.	Time when period begins to run.
	<i>Part IV.—One year,—concluded.</i>	
22.—For any other injury to the person ...	One year ...	When the injury is committed.
23.—For a malicious prosecution ...	Ditto ...	When the plaintiff is acquitted.
24.—For libel ...	Ditto ...	When the libel is published.
25.—For slander ...	Ditto ...	When the words are spoken.
26.—For taking or damaging moveable property.	Ditto ...	When the taking or damage occurs.
27.—For loss of service occasioned by the seduction of the plaintiff's servant or daughter.	Ditto ...	When the loss occurs.
28.—For inducing a person to break a contract with the plaintiff.	Ditto ...	The date of the breach.
29.—For an illegal, irregular or excessive distress.	Ditto ...	The date of the distress.
30.—For wrongful seizure of moveable property under legal process.	Ditto ...	The date of the seizure.
	<i>Part V.—Two years.</i>	
31.—For obstructing a way or a water-course	Two years ...	The date of the obstruction.
32.—For diverting a water-course ...	Ditto ...	The date of the diversion.
33.—For wrongfully detaining title-deeds.	Ditto ...	When the title to the property comprised in the deeds is adjudged to the plaintiff, or the detainer's possession otherwise becomes unlawful.
34.—For wrongfully detaining any other moveable property.	Ditto ...	When the detainer's possession becomes unlawful.
35.—For specific recovery of moveable property in cases not provided for by this schedule, numbers 48 and 49.	Ditto ...	When the property is demanded and refused.
36.—Against a carrier for losing or injuring goods.	Ditto ...	When the loss or injury occurs.
37.—Against a carrier for delay in delivering goods.	Ditto ...	When the goods ought to be delivered.
38.—Against one who, having a right to use property for specific purposes, perverts it to other purposes.	Ditto ...	The time of the perversion.
39.—Under Act No. XII of 1855 ( <i>to enable executors, administrators or representatives to sue and be sued for certain wrongs</i> ) against an executor, administrator or other representative.	Ditto ...	When the wrong complained of is done.

## SECOND SCHEDULE—continued.

## FIRST DIVISION: SUITS—continued.

Description of suit.	Period of limitation.	Time when period begins to run.
	<i>Part V.—Two years,—concluded.</i>	
40.—For compensation for any wrong, malfeasance, nonfeasance or misfeasance independent of contract and not herein specially provided for.	Two years ...	When the wrong is done or the default happens.
41.—For the recovery of a wife ...	Ditto ...	When possession is demanded and refused.
42.—For the restitution of conjugal rights	Ditto ...	When restitution is demanded and refused.
	<i>Part VI.—Three years.</i>	
43.—For trespass upon immoveable property.	Three years ...	When the trespass takes place.
44.—To contest an award under any of the following Regulations of the Bengal Code:—	Ditto ...	The date of the final award or order in the case.
	VII of 1822, IX of 1825, and IX of 1835.	
45.—By a party bound by such award to recover any property comprised therein.	Ditto ...	Ditto.
46.—By any person bound by an order respecting the possession of property made under Act No. XVI of 1838, section one, clause two, or Act No. XXV of 1861, chapter twenty-two, or Bombay Act No. V of 1864, or by any one claiming under such person, to recover the property comprised in such order.	Ditto ...	The date of the final order in the case.
47.—For lost moveable property not dishonestly misappropriated or converted.	Ditto ...	When the property is demanded and refused.
48.—For moveable property acquired by theft, extortion, cheating, or dishonest misappropriation or conversion.	Ditto ...	Ditto.
49.—For the hire of animals, vehicles, boats or household furniture.	Ditto ...	When the hire becomes payable.
50.—For the balance of money advanced in payment of goods to be delivered.	Ditto ...	When the goods ought to be delivered.
51.—For the price of goods sold and delivered, where no fixed period of credit is agreed upon.	Ditto ...	The date of the delivery of the goods.

SECOND SCHEDULE—*continued.*FIRST DIVISION: SUITS—*continued.*

Description of suit.	Period of limitation.	Time when period begins to run.
	<i>Part VI.—Three years,—continued.</i>	
52.—For the price of goods sold and delivered to be paid for after the expiry of a fixed period of credit.	Three years ...	The expiry of the period of credit.
53.—For the price of goods sold and delivered to be paid for by a bill of exchange, no such bill being given.	Ditto ...	When the period of the proposed bill elapses.
54.—For the price of trees or growing crops sold by the plaintiff to the defendant where no fixed period of credit is agreed upon.	Ditto ...	The date of the sale.
55.—For the price of work done by the plaintiff for the defendant at his request, where no time has been fixed for payment.	Ditto ...	When the work is done.
56.—For money payable for money lent	Ditto ...	When the loan is made.
57.—Like suit when the lender has given a cheque for the money.	Ditto ...	When the cheque is paid.
58.—For money lent under an agreement that it shall be payable on demand.	Ditto ...	When the demand is made.
59.—For money payable to the plaintiff for money paid for the defendant.	Ditto ...	When the money is paid.
60.—For money payable by the defendant to the plaintiff for money received by the defendant for the plaintiff's use.	Ditto ...	When the money is received.
61.—For money payable for interest upon money due from the defendant to the plaintiff.	Ditto ...	When the interest becomes due.
62.—For money payable to the plaintiff for money found to be due from the defendant to the plaintiff on accounts stated between them.	Ditto ...	When the accounts are stated, unless where the debt is made payable at a future time and then when that time arrives.
63.—Upon a promise to do anything at a specified time, or upon the happening of a specified contingency.	Ditto ...	At the time specified or upon the contingency happening.
64.—Against a factor for an account ...	Ditto ...	When the account is demanded or, where no such demand is made, when the agency terminates.
65.—On a single bond where a day is specified for payment.	Ditto ...	The day so specified.
66.—On a single bond where no such day is specified.	Ditto ...	The date of executing the bond.
67.—On a bond subject to a condition ...	Ditto ...	When the condition is broken.
68.—On a bill of exchange or promissory note payable at a fixed time after date.	Ditto ...	When the bill or note falls due.
69.—On a bill of exchange payable at or after sight.	Ditto ...	When the bill is presented.
70.—On a bill of exchange accepted payable at a particular place.	Ditto ...	When the bill is presented at that place.

## SECOND SCHEDULE—continued.

## FIRST DIVISION: SUITS—continued.

Description of suit.	Period of limitation.	Time when period begins to run.
71.—On a bill of exchange or promissory note payable at a fixed time after sight or after demand.	Part VI.—Three years—continued.	Three years ... When the fixed time expires.
72.—On a bill of exchange or promissory note payable on demand and not accompanied by any writing restraining or postponing the right to sue.	Ditto ...	When the demand is made.
73.—By the endorsee of a bill or promissory note against the endorser.	Ditto ...	The date of the endorsement.
74.—On a promissory note or bond payable by instalments.	Ditto ...	The expiration of the first term of payment, as to the part then payable; and, for the other parts, the expiration of the respective terms of payment.
75.—On a promissory note or bond payable by instalments, which provides that if default be made in payment of one instalment the whole shall be due.	Ditto ...	The time of the first default, unless where the payee or obligee waives the benefit of the provision, and then when fresh default is made.
76.—On a promissory note given by the maker to a third person to be delivered to the payee after a certain event should happen.	Ditto ...	The time of the delivery to the payee.
77.—On a dishonoured foreign bill where protest has been made and notice given.	Ditto ...	When the notice is given.
78.—By the payee against the drawer of a bill of exchange which has been dishonoured by non-acceptance.	Ditto ...	The date of the refusal to accept.
79.—Like suit when the bill has been dishonoured by non-acceptance and afterwards by non-payment.	Ditto ...	Ditto.
80.—Suit on a bill of exchange or promissory note not herein expressly provided for.	Ditto ...	When the bill or note becomes payable.
81.—By the acceptor of an accommodation-bill against the drawer.	Ditto ...	When the acceptor pays the amount.
82.—By a surety against the principal debtor.	Ditto ...	When the surety pays the creditor.
83.—By a surety against a co-surety ...	Ditto ...	When the plaintiff pays anything in excess of his own share.
84.—Upon any other contract to indemnify	Ditto ...	When the plaintiff is actually damaged.
85.—By an attorney or vakil for his costs of a suit or a particular business, there being no express agreement as to the time when such costs are to be paid.	Ditto ...	The termination of the suit or business, or (where the attorney or vakil properly discontinues the suit or business) the date of such discontinuance.
86.—For compensation for damage caused by an injunction wrongfully obtained.	Ditto ...	When the injunction ceases.

## SECOND SCHEDULE—continued.

## FIRST DIVISION: SUITS—continued.

Description of suit.	Period of limitation.	Time when period begins to run.
	<i>Part VI.—Three years—continued.</i>	
87.—For the balance due on a mutual, open and current account, where there have been reciprocal demands between the parties.	Three years ...	The time of the last item admitted or proved in the account.
88.—On a policy of insurance when the sum assured is payable after proof of the death or loss has been given to or received by the insurers.	Ditto ...	When proof of the death or loss is given or received, to or by the insurers, whether by or from the plaintiff, or any other person.
89.—By the assured to recover premia paid under a policy voidable at the election of the insurers.	Ditto ...	When the insurers elect to avoid the policy.
90.—By a principal against his agent for moveable property received by the latter and not accounted for.	Ditto ...	When the account is demanded and refused.
91.—Other suits by principals against agents for neglect or misconduct.	Ditto ...	When the neglect or misconduct occurs.
92.—To cancel or set aside an instrument not otherwise provided for.	Ditto ...	When the instrument is executed.
93.—To declare the forgery of an instrument issued, or registered, or attempted to be enforced.	Ditto ...	The date of the issue, registration, or attempt.
94.—For property which the plaintiff has conveyed while insane.	Ditto ...	When the plaintiff is restored to sanity and has knowledge of the conveyance.
95.—For relief on the ground of fraud ...	Ditto ...	When the fraud becomes known to the party wronged.
96.—To set aside a decree obtained by fraud.	Ditto ...	Ditto.
97.—For relief on the ground of mistake in fact.	Ditto ...	When the mistake becomes known to the plaintiff.
98.—For money paid upon an existing consideration, which afterwards fails.	Ditto ...	The date of the failure.
99.—To make good out of the general estate of a deceased trustee the loss occasioned by a breach of trust.	Ditto ...	The date of the trustee's death, or if the loss has not then been occasioned, the date of the loss.
100.—For contribution by a party who has paid the whole amount due under a joint decree, or by a sharer in a joint estate who has paid the whole amount of revenue due from himself and his co-sharers.	Ditto ...	The date of the plaintiff's advance in excess of his own share.
101.—By a co-trustee to enforce against the estate of a deceased trustee a claim for contribution.	Ditto ...	When the right to contribution accrues.

## SECOND SCHEDULE—continued.

## FIRST DIVISION: SUITS:—continued.

Description of suit.	Period of limitation.	Time when period begins to run.
	<i>Part VI.—Three years—concluded.</i>	
102.—For a seaman's wages	Three years	The end of the voyage during which the wages are earned.
103.—By a Muhammadan for exigible dower ( <i>mu'ajal</i> ).	Ditto	When the dower is demanded and refused, or (where during the continuance of the marriage no such demand has been made) when the marriage is dissolved by death or divorce.
104.—By a Muhammadan for deferred dower ( <i>muwajjal</i> ).	Ditto	When the marriage is dissolved by death or divorce.
105.—By a mortgagor after the mortgage has been satisfied, to recover surplus collections received by the mortgagee.	Ditto	The date of the receipt.
106.—For an account and a share of the profits of a dissolved partnership.	Ditto	The date of the dissolution.
107.—By a Hindú manager of a joint estate for contribution in respect of a payment made by him on account of the estate.	Ditto	The date of the payment.
108.—By a lessor for the value of trees cut down by his lessee contrary to the terms of the lease.	Ditto	When the trees are cut down.
109.—For the profits of immoveable property belonging to the plaintiff wrongfully received by the defendant.	Ditto	When the profits are received, or where the plaintiff has been dispossessed by a decree afterwards set aside on appeal, the date of the decree of the appellate court.
110.—For arrears of rent.	Ditto	When the arrears become due.
111.—By a vendor of immoveable property to enforce his lien for unpaid purchase-money.	Ditto	The time fixed for completing the sale, or (where the title is accepted after the time fixed for completion) the date of the acceptance.
112.—For a call by a company registered under any Statute or Act.	Ditto	When the call was made.
113.—For specific performance of a contract.	Ditto	When the plaintiff has notice that his right is denied.
114.—For the rescission of a contract	Ditto	When the contract is executed by the plaintiff.
115.—For the breach of any contract, express or implied, not in writing registered, and not herein specially provided for.	Ditto	When the contract is broken, or (where there are successive breaches) when the breach sued for occurs, or (where the breach is continuing) when it ceases.
	<i>Part VII.—Six years.</i>	
116.—Upon a judgment obtained in a foreign country.	Six years	The date of the judgment.

## SECOND SCHEDULE—continued.

## FIRST DIVISION: SUITS—continued.

Description of suit.	Period of limitation.	Time when period begins to run.
	<i>Part VII.—Six years</i> —continued.	
117.—On a promise or contract in writing registered.	Six years ...	When the period of limitation would begin to run against a suit brought on a similar promise or contract not registered.
118.—Suit for which no period of limitation is provided elsewhere in this schedule.	Ditto ...	When the right to sue accrues.
	<i>Part VIII.—Twelve years.</i>	
119.—By an auction-purchaser or any one claiming under him to avoid incumbrances or under-tenures in an entire estate sold for arrears of Government revenue, the estate being, by virtue of such sale, freed from incumbrances and under-tenures.	Twelve years ...	When the sale becomes final and conclusive.
120.—To avoid incumbrances or under-tenures in a <i>patni tâluq</i> or other saleable tenure sold for arrears of rent, the tâluq or tenure being, by virtue of such sale, freed from incumbrances and under-tenures.	Ditto ...	When the sale becomes final and conclusive.
121.—Upon a judgment obtained in British India, or a recognizance.	Ditto ...	The date of the judgment or recognizance.
122.—For a legacy or for a distributive share of the moveable property of a testator or intestate.	Ditto ...	When the legacy or share becomes payable or deliverable.
123.—For possession of an hereditary office.	Ditto ...	When the defendant, or some person through whom he claims, took possession of the office adversely to the plaintiff.
		<i>Explanation.</i> —An hereditary office is possessed when the profits thereof are usually received, or (if there are no profits) when the duties thereof are usually performed.
124.—Suit during the life of a Hindû widow by a Hindû entitled to the possession of land on her death to have an alienation made by the widow declared to be void except for her life.	Ditto ...	The date of the alienation.
125.—By a Hindû governed by the law of the <i>Mitâksharâ</i> to set aside his father's alienation of ancestral property.	Ditto ...	The date of the alienation.
126.—Like suit by a Hindû governed by the law of the <i>Dâyabhâga</i> .	Ditto ...	When the father dies.
127.—By a Hindû excluded from joint-family property to enforce a right to share therein.	Ditto ...	When the plaintiff claims and is refused his share.
128.—By a Hindû for maintenance ...	Ditto ...	When the maintenance sued for is claimed and refused.

## SECOND SCHEDULE—continued.

## FIRST DIVISION: SUITS—continued.

Description of suit.	Period of limitation.	Time when period begins to run.
	<i>Part VIII.—Twelve years—continued.</i>	
129.—To establish or set aside an adoption.	Twelve years ...	The date of the adoption, or (at the option of the plaintiff) the date of the death of the adoptive father.
130.—For the resumption or assessment of rent-free land.	Ditto ...	When the right to resume or assess the land first accrued : Provided that no such suit shall be maintained where the land forms part of a permanently-settled estate, and has been held rent-free from the time of the Permanent Settlement.
131.—To establish a periodically recurring right.	Ditto ...	When the plaintiff is first refused the enjoyment of the right.
132.—For money charged upon immoveable property.	Ditto ...	When the money sued for becomes due.
<i>Explanation.—The allowance and fees called mālikāna and hāqqs shall, for the purposes of this clause, be deemed to be money charged upon immoveable property.</i>		
133.—To recover moveable property conveyed in trust, deposited or pawned and afterwards bought from the trustee, depositary or pawnee in good faith and for value.	Ditto ...	The date of the purchase.
134.—To recover possession of immoveable property conveyed in trust or mortgaged and afterwards purchased from the trustee or mortgagee in good faith and for value.	Ditto ...	The date of the purchase.
135.—Suit instituted in a Court not established by Royal Charter by a mortgagee for possession of immoveable property mortgaged.	Ditto ...	When the mortgagee is first entitled to possession.
136.—By a purchaser at a private sale for possession of the immoveable property sold, when the vendor was out of possession at the date of the sale.	Ditto ...	When the vendor is first entitled to possession.
137.—Like suit by a purchaser at a sale in execution of a decree, when the execution-debtor was out of possession at the date of the sale.	Ditto ...	When the execution-debtor is first entitled to possession.
138.—By a purchaser of land at a sale in execution of a decree, for possession of the purchased land, when he never has had possession.	Ditto ...	The date of the sale.
139.—Like suit when the purchaser had possession, but was afterwards dispossessed.	Ditto ...	The date of the dispossession.
140.—By a landlord to recover possession from a tenant.	Ditto ...	When the tenancy is determined.

## SECOND SCHEDULE—continued.

## FIRST DIVISION: Suits—continued.

Description of suit.	Period of limitation.	Time when period begins to run.
	<i>Part VIII.—Twelve years,—continued.</i>	
141.—By a remainderman, a reversioner, (other than a landlord) or a devisee, for possession of immoveable property.	Twelve years ...	When his estate falls into possession.
142.—Like suit by a Hindú entitled to the possession of immoveable property on the death of a Hindú widow.	Ditto ...	When the widow dies.
143.—For possession of immoveable property, when the plaintiff, while in possession of the property, has been dispossessed or has discontinued the possession.	Ditto ...	The date of the dispossession or discontinuance.
144.—Like suit, when the plaintiff has become entitled by reason of any forfeiture or breach of condition.	Ditto ...	When the forfeiture was incurred or the condition broken.
145.—For possession of immoveable property or any interest therein not hereby otherwise specially provided for.	Ditto ...	When the possession of the defendant, or of some person through whom he claims, became adverse to the plaintiff.
146.—For a declaration of right to an easement.	Ditto ...	When the easement ceased to be enjoyed by the plaintiff, or the persons on whose behalf he sues.
	<i>Part IX.—Thirty years.</i>	
147.—Against a depositary or pawnee to recover moveable property deposited or pawned.	Thirty years ...	The date of the deposit or pawn, unless where an acknowledgment of the title of the depositor or pawnor, or of his right of redemption, has before the expiration of the prescribed period been made in writing signed by the depositary, or pawnee, or some person claiming under him, and, in such case, the date of the acknowledgment.
	<i>Part X.—Sixty years.</i>	
148.—Against a mortgagee to recover possession of immoveable property mortgaged.	Sixty years ...	The date of the mortgage, unless where an acknowledgment of the title of the mortgagor or of his right of redemption has, before the expiration of the prescribed period, been made in writing signed by the mortgagee or some person claiming under him, and, in such case, the date of the acknowledgment: Provided that all claims to redeem arising under instruments of mortgage of immoveable property situate in British Burma, which have been executed before the first day of May 1863, shall be governed by the rules of limitation in force in that Province immediately before the same day.

## SECOND SCHEDULE—continued.

## FIRST DIVISION: SUITS—continued.

Description of application.	Period of limitation.	Time when period begins to run.
	<i>Part X.—Sixty years,—continued.</i>	
149.—Before a Court established by Royal Charter in the exercise of its ordinary original civil jurisdiction by a mortgagee to recover from the mortgagor the possession of immoveable property mortgaged.	Sixty years ...	When any part of the principal or interest was last paid on account of the mortgage debt.
150.—Any suit in the name of the Secretary of State for India in Council.	Ditto ...	When the right to sue accrued.

## SECOND DIVISION: APPEALS.

Description of appeals.	Period of limitation.	Time when period begins to run.
151.—Under the Code of Civil Procedure to the Court of a District Judge.	Thirty days ...	The date of the decree appealed against.
152.—Under the Code of Criminal Procedure to any Court other than the High Court.	Ditto ...	The date of the sentence or order appealed against.
153.—Under the same Code to the High Court.	Sixty days ...	Ditto.
154.—Under the Code of Civil Procedure to the High Court.	Ninety days ...	The date of the decree appealed against.

## THIRD DIVISION: APPLICATIONS.

Description of application.	Period of limitation.	Time when period begins to run.
155.—Under the Code of Civil Procedure to set aside an award.	Ten days ...	When the award is submitted to the Court and notice of the submission has been given to the persons and in manner prescribed by the High Court.
156.—By a plaintiff for an order to set aside a judgment by default.	Thirty days ...	The date of the judgment.
157.—By a defendant for an order to set aside a judgment <i>ex parte</i> .	Ditto ...	The date of executing any process for enforcing the judgment.
158.—Under the Code of Civil Procedure, by a person dispossessed of immoveable property and disputing the right of the decreeholder to be put into possession.	Ditto ...	The date of the dispossession.

SECOND SCHEDULE—*continued.*THIRD DIVISION: APPLICATIONS.—*continued.*

Description of application.	Period of limitation.	Time when period begins to run.
159.—To set aside a sale in execution of a decree, on the ground of irregularity in publishing or conducting the sale.	Thirty days ...	The date of the sale.
160.—Complaining of resistance or obstruction to delivery of possession of immoveable property sold in execution of a decree, or of dispossession in the delivery of possession to the purchaser of such property.	Ditto ...	The date of the resistance, obstruction or dispossession.
161.—For re-admission of an appeal dismissed for want of prosecution.	Ditto	The date of the dismissal.
162.—For leave to appeal as a pauper ...	Ninety days ...	The date of the decree appealed against.
163.—To a High Court for the admission of special appeal.	Ditto ...	Ditto.
164.—For a review of judgment ...	Ditto ...	The date of the decree.
165.—Under the Code of Civil Procedure, section three hundred and twenty seven, that an award be filed in Court.	Six months ...	The date of the award.
166.—For the execution of a decision (other than a decree or order passed in a regular suit or an appeal) of a Civil Court or of a Revenue Court.	One year ...	The date of the decision, or of taking some proceeding to enforce or keep in force the decision.
167.—For the execution of a decree or order of any Civil Court not provided for by No. 169.	Three years ...	The date of the decree or order, or (where there has been an appeal) the date of the final decree or order of the Appellate Court,
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		or (where the application next hereinafter mentioned has been made) the date of applying to the Court to enforce, or keep in force, the decree or order,
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## SECOND SCHEDULE—concluded.

## THIRD DIVISION: APPLICATIONS,—continued.

Description of application.	Period of limitation.	Time when period begins to run.
168.—For the execution of any such decree or order of which a certified copy has been registered under the Indian Registration Act.	Six years ...	The date of the decree or order, or (where there has been an appeal) the date of the final decree or order of the Appellate Court, or (where there has been a review of judgment) the date of the decision passed on the review.
169.—To enforce a judgment, decree or order of any Court established by Royal Charter in the exercise of its ordinary original civil jurisdiction.	Twelve years ...	<p>When a present right to enforce the judgment, decree or order accrued to some person capable of retaining the right:</p> <p>Provided that, when the judgment, decree or order has been revived, or some part of the principal money secured thereby, or some interest on such money has been paid, or some acknowledgment of the right thereto has been given in writing signed by the person liable to pay such principal or interest or his agent, to the person entitled thereto or his agent, the twelve years shall be computed from the date of such revivor, payment or acknowledgment, or the latest of such revivors, payments or acknowledgments, as the case may be.</p>

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*Nothing hereinafter contained shall be deemed to have the force of law.*

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WHITLEY STORES,

See. to the Govt. of India.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 24th March 1871, and is hereby promulgated for general information:—

Act No. X of 1871.

## THE EXCISE ACT, 1871.

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## AN ACT TO CONSOLIDATE AND AMEND THE LAWS RELATING TO THE EXCISE REVENUE IN NORTHERN INDIA, BRITISH BURMA AND COORG.

WHEREAS it is expedient to consolidate and amend the laws in force in Northern India, British Burma and Coorg relating to the manufacture of spirits, the sale of spirituous and fermented liquors and intoxicating drugs, and the collection of the revenue derived therefrom: It is hereby enacted as follows:—

## I.—PRELIMINARY.

Short title.

1. This Act may be called “The Excise Act, 1871.”

It extends to the territories respectively under the government of the Lieutenant-Governors of the North-Western Provinces and the Panjab, and under the administration of the Chief Commissioners of Oudh, the Central Provinces, British Burma and Coorg.

It shall come into force in the North-Western Provinces, the Panjab, Oudh and the Central Provinces on the passing thereof, and in British Burma and Coorg on the first day of April 1872.

2. The Acts mentioned in the schedule hereto annexed are repealed.

Repeal of Acts. 3. In this Act, “Chief Revenue Authority” means,— in the territories subject to the Lieutenant-Governor of the North-Western Provinces, the Board of Revenue, in the Panjab and Oudh, the Financial Commissioner, and in the Central Provinces, British Burma and Coorg, the Chief Commissioner.

“Collector” includes any Revenue Officer in independent charge of a District and a Superintendent of Akbari Revenue.

“Magistrate” means any Magistrate exercising powers not less than those of a Subordinate Magistrate of the first class.

“Country-spirit” means any spirit made by the Native process of distillation.

“Intoxicating drugs” includes ganja, bhang, charas, opium and every preparation and admixture of the same.

4. Nothing herein contained affects Act No. XVI of 1863 (to make special provision for the levy of the excise duty payable on spirits used exclusively in Arts and Manufactures or in Chemistry).

## II.—MANUFACTURE OF SPIRITS AND FERMENTED LIQUOR.

5. No person shall construct or work a distillery after the manner in which distilleries are constructed and worked in England, without a license under the hand of the Collector of the District in which such distillery is situated.

Chief Revenue Authority may from time to time make rules relative to—

- (a) the granting of licenses under section five;
- (b) the notices to be given by the proprietor of a licensed distillery when he commences and discontinues work;
- (c) the size and description of the stills;
- (d) the passing and storing of the spirits;
- (e) the inspection and examination of the distillery and warehouses, and of the spirits manufactured and stored therein;
- (f) the furnishing of statements and lists of such spirits, and of the stills, coppers, casks, and other utensils used in the distillery.

Collectors may establish distilleries for country spirits with the sanction of the Chief Revenue Authority, may—

- (a) establish, at any place within his jurisdiction, a distillery in which spirits may be manufactured after the native process;
- (b) from time to time fix limits within which no country spirits, except such as are manufactured at the said distillery, shall be introduced or sold without a special pass from the Collector, and within which no stills shall be constructed or worked, or spirits manufactured, except at the said distillery; and
- (c) discontinue any distillery so established.

Chief Revenue Authority may from time to make rules relative to—

- (a) the management of distilleries established under section seven;
- (b) the conditions on which spirits may be manufactured in the said distilleries, and
- (c) the passes to be issued for the conveyance of such spirits to the shops of the vendors.

Breweries not to be constructed or worked, without license. 9. No person shall construct or work a brewery, or manufacture any description of malt liquor, without a license from the Collector.

The Chief Revenue Authority may from time to time make rules relative to the granting of licenses for constructing and working breweries.

10. Except in the Central Provinces, British Burma and Coorg, the sanction of the Local Government is required to validate rules under sections six, eight and nine.

Sanction of Local Government to rules under sections 6, 8 and 9. 11. No person shall manufacture spirits after the native process except under license from the Collector.

## III.—SALE OF SPIRITS, FERMENTED LIQUOR AND INTOXICATING DRUGS.

12. Spirituous liquors passed from distilleries worked according to the English method, fermented liquors manufactured at a licensed brewery, and spirituous and fermented liquors imported either by land or by sea, shall not be sold except under license from the Collector.

**13.** Persons taking out licenses for the wholesale sale of spirituous and fermented liquors as aforesaid shall pay, for every such license, such sum as the Chief Revenue Authority from time to time prescribes.

The license shall be current only during the official year, and in the district in which it is granted.

But travelling merchants may obtain, under such rules and restrictions as the Chief Revenue Authority from time to time prescribes, a general license, authorizing them to sell by wholesale, in any district which they may visit in the course of their travel, without taking out a fresh license for that district.

**14.** Persons taking out licenses for the retail sale of spirituous and fermented liquors as aforesaid shall pay for every such license such fee or tax as the Chief Revenue Authority fixes, and such fee or tax shall be payable at such periods as the said Authority directs.

Any sale of spirituous or fermented liquors as What to be held a retail sale. aforesaid, in less quantity than two imperial gallons or one dozen of quart bottles, shall be held to be a retail sale.

**15.** No person shall sell spirits manufactured Country spirits, and by the native process, or tari, drugs not to be sold or pachwai, or any intoxicating drug, except under license from the Collector.

**16.** All the provisions relating to the sale or Tari to be deemed a possession of fermented fermented liquor. liquors contained in the following sections apply to the sale or possession of tari, whether in a fermented state or otherwise; and all tari, both fresh and fermented, is included in the expression "fermented liquors" as used in the following sections.

**17.** Provided that the Local Government may Proviso. suspend the operation of all the provisions relating to tari, contained in this Act, with respect to any district in which the consumption of tari in a fermented state is inconsiderable; and thereupon tari may be possessed and sold without license in such district, notwithstanding anything contained in this Act.

**18.** Opium shall be supplied to licensed vendors from the Government Supply of opium to stores in such manner and licensed vendors. at such prices as the Chief Revenue Authority from time to time directs: and no other description of opium shall be sold by such vendors.

The Local Government may, from time to time, Proviso. by order, exempt any district from the operation of this section.

**19.** Except for the supply of licensed vendors, Sale of more than specified quantities of country spirits, &c., prohibited. or under a special order from such officer as the Local Government appoints in this behalf, country spirits, tari, and pachwai, and intoxicating drugs shall not be sold in larger quantities than are hereunder specified—

country spirits, one ser;  
tari or pachwai, four sers;

ganja or bhang, or any preparation or admixture thereof, one quarter of a ser;

charas or opium, or any preparation or admixture thereof, five tolas weight;

And the sale of any such quantity as is herein allowed shall be deemed to be a retail sale within the meaning of this Act.

**20.** No cultivator of the plants producing

Restriction of sale of ganja and bhang. any ganja or bhang shall sell any one other than (a) a person licensed under section fifteen to sell the same or (b) a person duly authorised to purchase the same by pass or license from the Collector.

#### IV.—DUTIES.

**21.** A duty shall be levied on spirits man-

factured at distilleries worked according to the English method, at the rate of three rupees the imperial gallon of the strength of London-proof, to be augmented or reduced in proportion to the strength of the spirit.

No spirit shall be removed from any such distillery, or the warehouses connected therewith, upon which the aforesaid duty has not been paid, or for the duty chargeable on which a bond has not been executed as hereinafter provided.

For all spirits removed upon payment of duty or under bond, passes shall be issued by the Collector, which shall specify

- (a) the quantity and strength of the spirit,
- (b) the place of its destination,
- (c) the person to whom it is consigned, and
- (d) whether the duty has been paid or secured by bond.

Nothing in the former part of this section applies to British Burma.

**22.** Spirituous liquors manufactured at any

place in India beyond the limits of British India, shall, on passing such limits subject to this Act, be charged with the duty prescribed for proof-spirits in section twenty-one:

and any person found in possession of any such liquors, without a pass from the Collector certifying the payment of such duty, shall forfeit for every such offence a sum not exceeding two hundred Rupees; and the liquors, together with the vessels containing the same, and the animals and conveyances used in carrying them, shall be liable to confiscation.

**23.** A duty shall be levied on spirits man-

Duty on country spirits. manufactured at distilleries established under section seven at such rate as the Chief Revenue the Collector. Authority, with the sanction of the Local Government, may from time to time prescribe.

**24.** Whenever a license for the retail sale of

Duty on the retail sale of country spirits, tari, or pachwai, or intoxicating drugs, is granted under this Act, the Collector may demand, in consideration of the privilege granted, such tax or duty, or a tax or duty adjusted on such principles, as may from time to time be fixed by the Chief Revenue Authority.

Such tax or duty shall be specified in the license, and shall be payable at such periods as the said Authority may direct.

The Collector may grant special licenses for the sale of unfermented tārf only, at those periods of the year when the fresh juice is in request: fees may be demanded for such special licenses at a rate for each license to be fixed from time to time by the Chief Revenue Authority; and the vendors shall not be subject to any other tax or duty in respect of such sale.

#### V.—FARM OF DUTIES.

25. The Collector may, with the sanction of the Chief Revenue Authority, let in farm, for any period not exceeding five years, the duties leviable on the retail sale of spirituous or fermented liquors, or intoxicating drugs, or any description of such liquors or drugs, in any district or division of a district.

Tenders for such farm. 26. The Chief Revenue Authority may prescribe rule—

(a) for the invitation and acceptance of tenders for such farms,  
(b) for the requisition of security for the due fulfilment of the engagements entered into by the farmers, and  
(c) as to the form and conditions of the lease.

Any breach of such conditions shall render the lease liable to annulment.

27. When the duties leviable on any of the articles above enumerated are let in farm, the farmer shall be at liberty to make his own arrangements with the manufacturers and vendors within the limits of his farm;

Farmer to make arrangements with local manufacturers and vendors. And all the fines and forfeitures hereinafter prescribed, for the unlawful manufacture, sale, or possession of any such article, shall be incurred by all persons manufacturing, selling, or possessing the same without license or authority from the farmer.

28. Every such farmer shall file in the Collector's office a list of all the licenses granted by him in such form as may be prescribed by the Chief Revenue Authority.

The Collector, with the sanction of the said Chief Revenue Authority, may, before entering into engagements for any such farm, make such reservations or restrictions with respect to the grant of license as he thinks fit.

29. The Collector may, with the sanction of the Chief Revenue Authority, cancel any lease granted under this Act; or may within the period of the lease, impose any new restriction on the farmer.

If a lease be cancelled for any cause other than a breach on the part of the farmer of the conditions of the lease, or if any reservation or restriction with respect to the grant of license be imposed within the period of the lease, the farmer shall be entitled to receive such compensation for any loss which he sustains thereby as the Chief Revenue Authority thinks fit.

30. Every farmer of Excise revenue may use the same means and processes for the recovery of any arrear of tax or duty due to him from any authorized vendor, as may be lawfully used by zamīdārs and farmers of land for the recovery of arrears of rent due to them from their under-tenants.

#### VI.—LICENSES.

31. Every person taking out a license for the manufacture of country spirits or for the retail sale of spirituous or fermented liquors, or intoxicating drugs, shall execute a counterpart engagement in conformity with the tenor of the license, and shall give such security for the performance of his engagement, or make such deposit in lieu of security, as the Collector may require.

32. Unless otherwise especially authorized by the Chief Revenue Authority, licenses for retail sale shall be granted for the term of one year, and if continued to the holders thereof, shall be formally renewed from year to year.

But every person holding a license, who may intend not to renew it, shall give notice of his intention to the Collector at least fifteen days before the year expires.

If such notice be not given, and the license be not recalled by the Collector, the license held, and engagement entered into by every such person, shall remain in force as if the said license and engagement had been formally renewed.

33. The Chief Revenue Authority may regulate the form and conditions of all licenses granted under this Act.

34. The Collector may recall or cancel any license granted under this Act, if the tax or duty therein specified be not duly paid, or in case of a violation of any other condition thereof, or of the holder being convicted of a breach of the peace or any other criminal offence.

If the Collector desire to recall a license for any cause other than those above specified, he shall give fifteen days' previous notice and remit a sum equal to the tax for fifteen days, or if notice be not given, shall make such further compensation for default of notice as the Commissioner or Chief Revenue Authority directs.

35. Any licensed retail vendor may surrender his license on giving one month's previous notice to the Collector, and paying such fine not exceeding the amount of the license fees for six months as the Collector may adjudge.

If the Collector is satisfied that there is a sufficient reason for resigning a license, he may remit the fine so prescribed.

#### VII.—POWERS OF OFFICERS.

36. The collection of the revenue arising from the manufacture of spirits, and the sale of spirits and spirituous and fermented liquors and intoxicating drugs, shall be ordinarily under the charge of the Collectors of Land Revenue, who shall perform

the duties connected therewith under the control and direction of the Commissioners of Revenue, and of the Chief Revenue Authority.

But the Local Government may appoint any other person to be Superintendent of Excise Revenue in any district or place, and any person so appointed shall exercise, in such district or place, all the powers and authority conferred by this Act on the Collector of Land Revenue; and the Collector of Land Revenue shall cease to exercise such powers and authority in such district or place during the continuance of such appointment.

**37.** The Local Government may also appoint a Commissioner or Commissioners for the control and direction of the officers having charge of the Excise revenue in any district or districts; and when such appointment is made the Commissioner of Excise shall exercise within such District or Districts the powers and authority conferred by this Act on Commissioners of Revenue, and the Commissioners of Revenue shall cease to exercise such powers and authority in the said District or Districts during the continuance of such appointment.

**38.** Collectors may appoint dároghas, jamadárs, peons, surveyors, gaugers, and other officers, for the collection of the Excise Revenue and for the prevention of smuggling, and the officer so appointed shall, in addition to their ordinary designations, be styled Excise Officers.

**39.** In districts where there are tahsildárs and other local officers for the collection of the land revenue, the office of Excise dárogha may be united with that of tahsildár, or any of such local officers, and the said officers, together with the officers subordinate to them, shall be deemed to be Excise Officers within the meaning of this Act.

**40.** The Chief Revenue Authority may regulate the mode in which tári shall be supplied to licensed vendors of the same; and may frame rules for the grant of licenses or passes to persons purchasing, transporting, or storing ganja, bhang, or charas for the supply of the licensed vendors of those drugs.

Such Authority may also place the cultivation, preparation, and store of such drugs under such supervision as may be deemed necessary to secure the duty leviable thereon.

**41.** The Collector may recover any arrear of tax or duty due on account of any license granted under this Act,

or any arrear due from any farmer of Excise revenue,

by distress and sale of the moveable property of the person from whom the arrear is due or of his surety, or by any other process for the time being in force for the recovery of arrears of revenue due from farmers of land or their sureties.

**42.** Any Excise officer may enter and inspect at any time by day or by night the shop or premises in which any licensed manufacturer or retail vendor carries on the manufacture

of country spirits, or the sale of spirituous or fermented liquors, or intoxicating drugs.

**43.** Any Excise officer may stop and detain any person carrying any spirituous or fermented liquors or intoxicating drugs liable to confiscation under this Act;

and may seize the liquors or drugs with the vessels, packages, or coverings in which they are contained, and the animals and conveyances used in carrying them;

and may also arrest the person in whose possession such liquors or drugs are found.

**44.** Any Excise officer above the rank of a jamadár of peons may arrest any person having in his possession an unlicensed still,

or any spirituous or fermented liquors, or intoxicating drugs, liable to confiscation under this Act, or engaged in the unlawful sale of spirituous or fermented liquors, or intoxicating drugs,

and may seize such still with the materials for working it, and all such liquors and drugs.

**45.** Whenever any Excise officer above the rank of a jamadár of peons,

And to search on information of illicit manufacture or possession. has reason to believe, from information given by any person, which information

shall be taken down in writing,

that spirits are unlawfully manufactured,

or that any spirituous or fermented liquors, or intoxicating drugs liable to confiscation under this Act, are kept or concealed in any house, boat, or other place,

such officer may, between sunrise and sunset (but always in the presence of an officer of Police not being under the grade of a jamadár), enter into any such house, boat, or place,

and in case of resistance may break open any door, and force and remove any other obstacle to such entry;

and may seize and carry away all stills and materials used in the manufacture of such spirits and all such liquors and drugs;

and may also arrest the occupier of the house, boat, or place with all other persons concerned in the manufacture of such spirits, or in the keeping and concealing of such liquors or drugs.

**46.** The powers of seizure, search, and arrest, given to Excise officers by

Police, Customs, and Revenue Officers may exercise powers of Excise officers.

of persons found in possession thereof, be exercised also by the officers of the Police, Customs, and Revenue Departments according to their respective grades.

And the Local Government may confer on the officers of those departments, or of any of them, like powers with respect to the seizure of, and search for, spirituous and fermented liquors and intoxicating drugs of every description, and the arrest of persons found in possession thereof.

All such officers when so empowered, as well as all Police, Customs, and Revenue officers when acting under the authority conferred by this section

for the suppression of illicit dealings in opium, shall be deemed to be Excise officers within the meaning of this Act.

47. Whenever an Excise officer arrests any person,

Abkari officer to report arrests, &c. or seizes any still, or any liquors or drugs liable to confiscation under this Act,

or enters any house, boat, or place for the purpose of searching for any such illicit articles,

he shall, within twenty-four hours thereafter, make a full report of all the particulars of such arrest, or seizure, or search, to his official superior, and unless acting under the warrant of the Collector,

and to take person arrested to Magistrate. shall carry the person arrested, or the illicit article seized, with all convenient despatch, to the Magistrate for trial or adjudication.

48. The Collector may issue his warrant for the arrest of any person whom he has reason to believe, either from information in writing, or from the proceedings in any other case, to be engaged in the unlawful sale of spirituous or fermented liquors or intoxicating drugs, or to have in his possession any such liquors or drugs liable to confiscation under this Act.

49. The Collector may issue his warrant for the search of any house, boat, or place, in which, upon any of the grounds mentioned

in the last preceding section, he has reason to believe that spirits are unlawfully manufactured, or that spirituous or fermented liquors or intoxicating drugs, liable to confiscation under this Act, are kept or concealed.

Such warrant may be executed by any officer above the rank of a jamadar of peons, at the time and in the manner prescribed in section forty-five.

Whenever the Collector thinks that the search should be made between sunset and sunrise on any particular day, he shall issue a warrant specially authorising the search to be so made. Such warrant may be executed by any officer above the rank of a jamadar of peons, in the manner prescribed in section forty-five and shall cease to be in force at sunrise on the day next following.

50. Whenever any person is arrested, or any articles are seized under the warrant of a Collector, the Collector, after such inquiry as he thinks necessary, shall send the person arrested or the articles seized to the Magistrate, or shall order the immediate discharge of such person or the release of such articles.

51. All Police officers are required to aid the Police to assist Excise officers in the due execution of this Act, upon notice given or request made by such officers.

#### VIII.—PENALTIES.

52. Whoever constructs or works a distillery after the English method, without a license from the Collector, shall for every such offence be punished with fine not exceeding one thousand rupees;

and all spirits manufactured at any such distillery, and all materials and implements collected for the purpose of such manufacture, shall be liable to confiscation.

53. Every proprietor or manager of a licensed

distillery constructed and worked after the English method, who omits to furnish any notice or any statement or list required by the rules prescribed by the Chief Revenue Authority under section six, or wilfully does anything in contravention of the said rules, shall for every such offence be punished with fine not exceeding two hundred rupees;

and if any such offence be committed a second time with respect to the same distillery, the Collector may withdraw the license granted for the working of such distillery.

54. Whoever removes or attempts to remove,

For removing spirituous liquors without payment of duty. from any licensed distillery constructed and worked after the English method, any spirituous liquors upon which the duty has not been paid, or for the duty on which a bond has not been executed, or any spirituous liquors for which the Collector has not issued a pass, shall for every such offence be punished with fine not exceeding one thousand rupees;

and the liquors, together with the vessels containing the same and the animals and conveyances used in carrying them, shall be liable to confiscation.

If it appear to the Collector that the offence was committed with the consent or knowledge of the proprietor or manager, the Collector may withdraw the license granted for the construction and working of the distillery from which such liquors have been removed or attempted to be removed.

55. Whoever re-lands, or attempts to re-land,

For irregular re-land any spirituous liquors shipped for exportation, without a special pass from the Collector of Revenue at the place of exportation, shall for every such offence be punished with fine not exceeding five hundred rupees;

and the liquors, together with the casks and vessels containing the same, and the carts, boats, and animals employed in carrying them, shall be liable to confiscation.

56. Whoever constructs or works a brewery,

For working brewery without license. or manufactures malt liquor, without a license, shall for every such offence be punished with fine not exceeding five hundred rupees.

57. Every person licensed to manufacture

country spirits or to sell spirituous or fermented liquors or intoxicating drugs, who fails to produce his license on the demand of any Excise officer, or who commits any act in breach of any of the conditions of his license not otherwise provided for in this Act, shall for every such offence be punished with fine not exceeding fifty rupees.

58. Every licensed retail vendor, who sells any

For sale in contravention of license. larger quantity of spirituous or fermented liquors, or intoxicating drugs, than is allowed to be sold by

retail by this Act, and every licensed wholesale vendor who makes a retail sale, shall for every such offence be punished with fine not exceeding two hundred rupees.

Provided that nothing in this section shall be held to prohibit the grant to <sup>Prov.</sup> the same person of both wholesale and retail licenses, subject to the provisions of this Act.

**59.** Every person licensed to sell spirituous For permitting drunk. or fermented liquors, or in- eunes, &c., in shop. toxicating drugs, who per- mits drunkenness, riot, or gaming in his shop, or permits persons of notoriously bad character to meet or remain therein, or receives any wearing apparel or other effects in barter for liquors or drugs, shall for every such offence be punished with fine not exceeding two hundred rupees.

**60.** Whoever conveys or attempts to convey For conveying country any country spirits from a spirits from distillery distillery established under without pass, &c. section seven without a pass, or exceeding the quantity for which a pass has been granted,

or introduces or attempts to introduce any country spirits manufactured at another place into the limits fixed for the consumption of spirits manufactured at such distillery, without a special pass from the Collector,

shall for every such offence be punished with fine not exceeding five hundred rupees.

**61.** Whoever wilfully contravenes any rule prescribed by the Chief For contravening of Revenue Authority for the rules prescribed by the management of a distillery Chief Revenue Authority. established as aforesaid, otherwise than as provided for in the last preceding section, shall for every such offence be punished with fine not exceeding fifty rupees.

For illicit manufacture or sale of country spirits, &c. **62.** Every person other than a licensed manufacturer who manufactures any country spirits,

and every person other than a licensed vendor, or a person duly authorized to supply licensed vendors, who sells any spirituous or fermented liquors, or intoxicating drugs,

and every person authorized to supply licensed vendors, who sells any such liquors or drugs to any person other than a licensed vendor,

shall for every such offence be punished with fine not exceeding five hundred rupees.

Nothing in this section or in section twelve applies to the sale by auction of any spirituous liquors, wines, or beer purchased by any person for his private use and so disposed of upon his quitting a station or after his decease.

**63.** Every person, other than a licensed manufacturer or vendor, or a person duly authorized to supply country spirits, &c. son duly authorized to supply licensed vendors, who has in his possession any larger quantity of country spirits, or tārī, or pachwāt, or intoxicating drugs, except opium, than may legally be sold by retail under the provisions of section nineteen,

or transports by land or by water, or has in his possession, any spirituous liquors made at a

distillery worked according to the English method, or any imported spirituous or fermented liquors, in larger quantity than two gallons, without a pass from the Collector or other officer duly empowered in that behalf,

shall for every such offence be punished with fine not exceeding two hundred rupees;

and the liquors and drugs, together with the vessels, packages, and coverings in which they are found, and the animals and conveyances used in carrying them, shall be liable to ~~confiscation~~.

Provided, that nothing in this section extends to any spirituous liquors, wines, or beer, purchased by any person for his private use and not for sale.

**64.** The provisions of the two last preceding sections, so far as they relate to the sale and possession of fermented liquors, do not apply to the sale and possession of tārī, the produce of the date tree, when supplied or used for the manufacture of gūr or molasses; and the provisions of the said sections relating to the sale and possession of intoxicating drugs, do not apply to the sale and possession of ganja or bhang by the cultivators of the plants which produce those drugs respectively.

Every such cultivator selling ganja or bhang in breach of the prohibition contained in section twenty, shall for every such offence be punished with fine not exceeding five hundred rupees.

**65.** Every person, other than a licensed vendor, who has in his possession a greater quantity of opium than five tolas weight, shall for every such offence be punished with fine not exceeding five hundred rupees, unless the opium found in his possession exceeds the weight of thirty-one sers and a quarter, in which case the penalty may be increased at a rate not exceeding sixteen rupees the ser for all the opium so found in excess of that weight.

and the opium, together with the vessels, packages, and coverings in which it is found, and the animals and conveyances used in carrying it, shall be liable to ~~confiscation~~.

**66.** Nothing in section sixty-five applies to the persons and circumstances hereinafter specified, namely:—

(a) Authorized opium cultivators having newly extracted opium in their Opium cultivators. possession during the usual period between the full growth of the poppy and the delivery of the produce to the opium agent.

(b) Travellers and visitants from foreign States or countries having in their Travellers. possession any quantity of foreign opium not exceeding two sers, or, in British Burma, five tolas, the produce of such foreign States and countries, and intended for the private use of such travellers and visitants, or their attendants, and not for sale or barter.

(c) Dealers in horses travelling with strings of And horse dealers. horses from beyond the limits of British India, and having in their possession opium, the produce of foreign States or countries, not exceeding in quantity the proportion of ten tolas weight for each horse.

If opium be found in the possession of any such For possession of traveller, visitant, or dealer, excessive quantity of in horses in excess of the opium by travellers, &c. quantities above specified, such excess shall be liable to confiscation; but the person in whose possession it may be found shall not be subject to any further penalty.

67. Every licensed vendor, who sells or offers for sale opium adulterated with any foreign substance, not being a preparation or admixture of opium for the sale of which he has taken out a license,

or, who, except in districts exempted from the operation of section eighteen, sells or has in his possession any opium other than the opium supplied to him from the Government stores,

shall for every such offence be punished with fine not exceeding five hundred rupees, and the license held by him shall be withdrawn, and the opium, together with the vessels or packages in which it is found, shall be seized and confiscated.

68. Every proprietor, farmer, tahsildár, gumbáshta, or other manager of For conniving at laud, who authorizes or connives at the manufacture of country spirits or the sale of spirituous or fermented liquors or intoxicating drugs by any unlicensed person, shall for every such offence be punished with fine not exceeding five hundred rupees.

69. Any Police officer who, without lawful excuse, neglects or refuses to assist as aforesaid, and any dargah or other officer in charge of a Police station, who, on application made by an Excise officer under section forty-five, fails to attend a search himself, or to depute a subordinate officer not being below the grade of a jamadár, shall for every such offence be punished with fine not exceeding five hundred rupees.

70. Whoever maliciously gives false information against any person as being engaged in the unlawful manufacture of spirits, or as selling or having in his possession any spirituous or fermented liquors or intoxicating drugs in contravention of this Act, and so procures that such person be arrested or that any house, boat, or other place be searched, to the injury or annoyance of such person, or any other person whatsoever, shall for every such offence be punished with fine not exceeding five hundred rupees, or with imprisonment for a term not exceeding six months, or with both.

Such fine or any part thereof may be paid to the person aggrieved.

71. Any Excise officer For vexatious search or seizure, who without reasonable ground of suspicion, searches or causes to be searched any house, boat, or other place,

or vexatiously and unnecessarily seizes the moveable property of any person, on the pretence of seizing or searching for any spirituous liquors or intoxicating drugs liable to confiscation under this Act,

or vexatiously and unnecessarily arrests any person,

or commits any other excess not required for the execution of his duty,

shall for every such offence be punished with fine not exceeding five hundred rupees.

Such fine, or any part thereof, may be paid to the person aggrieved.

72. Any Excise officer who neglects to report the particulars of an arrest, seizure, or search within twenty-four hours thereafter, or delays carrying to the Magistrate or Collector, at the case may be, any person arrested, or any illicit articles seized under this Act, shall for every such offence be punished with fine not exceeding two hundred rupees.

73. Any Excise officer unlawfully releasing For conniving at escape of persons arrested, &c. or conniving at the manufacture of spirits or the sale of spirituous or fermented liquors or intoxicating drugs by any unlicensed person, or by any licensed person, contrary to the terms of his license, or acting in a manner in consistent with his duty, for the purpose of enabling any person to do anything where by any of the provisions of this Act may be evaded or broken, or the Excise Revenue defrauded;

and any officer invested with local jurisdiction, authorizing or conniving at the establishment of any unlicensed shop for the sale of such liquors or drugs as aforesaid in any place subject to his control,

shall for every such offence be punished with fine not exceeding five hundred rupees.

74. All fines leviable for offences against Adjudication of penalties and seizures. this Act, and all seizures of goods liable to confiscation under this Act, shall be adjudged by the Magistrate on the information of the Collector or any Excise officer;

Provided that no such information shall be necessary in any case of complaint preferred to a Magistrate under section fifty-nine, sixty-nine, seventy, seventy-one, seventy-two or seventy-three.

75. In all cases in which complaint or information is preferred to a Magistrate of offences committed against this Act, not being cases in which persons are sent in custody by a Collector or Excise officer, the Magistrate shall issue a summons requiring the attendance of the person accused.

The rules contained in the Code of Criminal Procedure, for the trial of cases before a Magistrate, and for appeal against orders passed by a Magistrate, shall apply to trials under this Act.

Provided that no complaint or information of an offence against this Act shall be admitted, unless it be preferred within six months after the commission of the offence to which the complaint or information refers.

76. Whenever any person is convicted of an offence on second or subsequent conviction, after having been previously convicted of a like offence, he shall be liable, in addition to the penalty provided for such offence, to imprisonment for a term not exceeding six months.

A like punishment of imprisonment not exceeding six months shall be incurred, in addition to the punishment which may be inflicted for a first offence, upon every subsequent conviction after the second.

**77.** Every person imprisoned for an offence Confinement in civil under section fifty-nine, sixty-nine, seventy, seventy-one, seventy-two or seventy-three, shall be confined in the criminal jail, and every person imprisoned for an offence under any other section shall be confined in the civil jail.

**78.** All things confiscated under this Act, Disposal of confiscated goods except opium, shall be disposed of by the Collector by public sale.

Opium so confiscated shall be sent for examination to the Civil Surgeon of the station, and, if declared by him to be fit for use, shall be sent to the Government factories, or otherwise disposed of in such manner as the Chief Revenue Authority directs. If declared to be unfit for use, it shall be immediately destroyed.

**79.** One-half of all fines levied from persons convicted of the unlawful manufacture of spirits, or of the unlawful sale or possession of spirituous or fermented liquors or intoxicating drugs, and one-half of the proceeds from sale of all confiscated articles except opium, and in the case of opium confiscated and declared by the Civil Surgeon to be fit for use, a reward of one rupee eight annas for each ser, shall, upon adjudication of the case, be awarded to the officer or officers who apprehended the offender.

The other half of such fines and forfeitures, and the other half of the proceeds of sale, or in the case of opium as aforesaid, a reward of one rupee eight annas for each ser, shall be given to the informer.

If in any case the fine or forfeiture is not realized, the Chief Revenue Authority may grant such reasonable reward, not exceeding two hundred rupees, as may seem fit; and such Authority may direct by general order what classes of Excise officers shall receive rewards, and what classes shall have no title to share therein.

**80.** All fines levied under this Act, the disposal of which is not specially provided for, shall belong to Government.

But the Chief Revenue Authority may appropriate any portion thereof, not exceeding one-half, for rewarding informers, or for compensating persons subjected to annoyance or injury by any proceedings under this Act.

#### IX.—MILITARY CANTONMENTS.

**81.** Within the limits of any Military Cantonment, and within such distance from those limits as the Local Government in any case prescribes, no licenses for the manufacture of spirits, or

for the sale of spirituous and fermented liquors shall be granted, nor shall the duties leviable upon such spirits and liquors be let in farm, unless

with the knowledge and consent of the Commanding Officer:

and upon his requisition any license which has been granted, either by the Collector or by a farmer, within such distance or limits shall be immediately withdrawn.

**82.** In all other respects, the foregoing provisions of this Act shall have effect within such limits or distance:

Provided that, when arrest or search is to be made within the limits of any Cantonment, the Collector or other Officer authorized under this Act to make arrest or search shall, whenever it may be practicable, give previous notice to the Commanding Officer, and in all other cases shall report the arrest or search to such Commanding Officer with as little delay as possible.

Provided also that nothing herein contained shall affect the provisions of Act No. XXII of 1864 (to make provision for the administration of Military Cantonments).

#### X.—MISCELLANEOUS.

**83.** A drawback of the duty levied under Drawback on exportation Part IV of this Act on spirits manufactured after the English method, and exported by sea to Aden or any port not situate in British India shall be allowed by the Collector of Customs at the port of exportation:

Provided that the exportation be made within one year from the date of the payment of duty under this Act, and that the spirits, when brought to the Custom House, be accompanied by the pass in which such payment is certified.

The amount of drawback to be allowed upon spirits for which duty has been paid shall be regulated according to the strength and quantity of the said spirits, as ascertained by such proof and gauge.

The quantity of spirits, for which credit is to be given in the settlement of any bond, shall be determined in the same manner.

**84.** No drawback shall be allowed on spirits exported to any port in British India except Aden, or on spirits shipped as stores.

**85.** Any sum remaining due to Government upon the settlement of a Recovery of sums due under bond, bond executed according to the provisions of this Act, may be recovered by any process for the time being in force for the recovery of arrears of revenue due from farmers of land or their sureties, or by suit on the bond in any Court of competent jurisdiction.

**86.** All orders passed by a Collector under this Act shall be appealable to the Commissioner in the usual manner under the rules in force relative to appeals from the orders of Collectors.

**87.** In the districts in which the poppy is cultivated on account of Government, the Deputy Opium Agents and Sub-Deputy Agents shall exercise the

Powers vested in officers of the Opium Department.

powers conferred by this Act on Collectors, so far as the same relate to the suppression of illegal dealings in opium;

and the officers of the Opium Department shall exercise the powers conferred by this Act on Excise officers for the seizure of illicit opium and the arrest of persons found in possession thereof, and in respect to such seizures and arrests, shall be deemed to be Excise officers within the meaning of this Act.

88. All duties heretofore levied in Oudh on spirituous and fermented liquors or intoxicating drugs, shall be deemed to have been levied in accordance with law.

All officers and other persons are hereby indemnified for anything done before the passing of this Act which might lawfully have been done if this Act had been in force, and no suit or other proceeding shall be maintained against any such officer or other person in respect of anything so done.

#### SCHEDULE.

NUMBER AND YEAR.	TITLE OF ACT.
XXI of 1856	An Act to consolidate and amend the law relating to the Akkaree Revenue in the Presidency of Fort William in Bengal.
XXIII of 1860	An Act to amend Act XXI of 1856 (to consolidate and amend the law relating to the Akkaree Revenue in the Presidency of Fort William in Bengal).
X of 1864	An Act to amend Act XXI of 1856 (to consolidate and amend the law relating to the Akkaree Revenue in the Presidency of Fort William in Bengal).
XXVIII of 1864	An Act to provide for the extension of Act XXI of 1856 (to consolidate and amend the law relating to the Akkaree Revenue in the Presidency of Fort William in Bengal) to the provinces under the control of the Lieutenant Governor of the Punjab.
XXIII of 1868	An Act to give validity to certain Akkaree Rules in British Burma.

WHITLEY STOKES,  
Secy. to the Govt. of India.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 24th March 1871, and is hereby promulgated for general information:—

#### ACT NO. XI OF 1871.

*An Act to abolish the Financial Commissionership of Oudh.*

WHEREAS it is expedient to abolish the office of Financial Commissioner of Oudh; It is hereby enacted as follows:—

#### Abolition of Financial Commissionership.

1. The said office is hereby abolished.

#### 2. The Governor

General in Council may from time to time, by notification in the *Gazette of India*, invest the Chief Commissioner of Oudh, the Judicial Commissioner of Oudh or any

Commissioner in that Province, with all or any of the powers which, if this Act had not been passed, the said Financial Commissioner might have exercised under any law, rule or order having the force of law.

3. All appeals now pending in the Court of the said Financial Commissioner shall be transferred to such Courts as the Governor General in Council may, by such notification as aforesaid, direct in this behalf.

All such appeals shall be disposed of as if they had been originally presented in the Court to which they are so transferred,

and the orders of such Court shall have the same effect as if they had been made by the said Financial Commissioner, and as if this Act had not been passed.

#### 4. Act No. XXXVII of 1867 (for transferring

Repeal of Act XXXVII of 1867. *Appeals from the Court of the Financial, to the Court of the Judicial, Commissioner of Oudh, and for other purposes*) is hereby repealed.

#### 5. Act No. XIX of 1868 (to consolidate and

Amendment of Act XIX of 1868. *Amend the law relating to rent in Oudh*, sections 84, 93, 94 and 98, shall be construed as if, for "Financial Commissioner," the words "Judicial Commissioner" were substituted.

WHITLEY STOKES,  
Secy. to the Govt. of India.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 31st March 1871, and is hereby promulgated for general information:—

ACT NO. XII OF 1871.

## THE INDIAN INCOME TAX ACT.

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## AN ACT FOR IMPOSING DUTIES ON INCOME.

For the purpose of imposing duties on income arising from offices, property, professions and trades; It is hereby enacted as follows:—

## PART I.

## PRELIMINARY.

**Short title.** 1. This Act may be called "The Indian Income Tax Act."

**Local extent.** It extends to the whole of British India;

**Commencement of Act.** It shall come into force on the first day of April 1871, and it shall cease to be in force on the thirty-first day of March 1872, except as to taxes then due and penalties incurred thereunder.

2. On and from the said first day of April 1871, Act No. XVI of Repeal of Act XVI of 1870. 1870 shall be repealed:

Provided that such Act shall continue in force until the first day of April 1872 as to taxes and penalties due and incurred thereunder.

The references made in the Court Fees Act, Schedule II, to the Indian Income Tax Act shall be deemed to be made to this Act.

**3. In this Act—unless there be something repugnant in the subject or context—**

"Income" means income and profits accruing and arising in British India;

"Magistrate" means any person exercising the powers of a Magistrate, or "Magistrate" of a Subordinate Magistrate of the First Class, and includes a Magistrate of Police and a Justice of the Peace;

"Company" means an Association carrying business in British India, whose stock or funds is or are divided into shares and transferable, whether such Company be incorporated or not, and whether its principal place of business be situate in British India or not;

"Person" includes a firm and a Hindu undivided family;

"Defaulter" includes a Company or firm making default under this Act;

In the case of any firm or of any Company or "Collector" Municipal or other public Body or Association not being a Company, "Collector" means the Collector

of Land Revenue of the place or district at or in which its principal place of business in British India is situate. And in the case of any person or Hindú undivided family chargeable under this Act, "Collector" means the Collector of Land Revenue of the place or district at or in which such person or family resides.

4. Nothing in this Act applies to the pay and allowances of officers, warrant officers, non-commis-  
sioned officers and privates of Her Majesty's Forces or of Her Majesty's Indian Forces, who are not in Civil employment, when such pay and allowances do not exceed five hundred rupees per mensem;

or to any moveable or immoveable property solely employed for religious or charitable public purposes.

And no member of a firm or of a Hindú undivided family which is for the time being chargeable under this Act shall, as such, be chargeable under this Act.

5. The Governor General in Council may from time to time, by order, Power to exempt from wholly exempt from the operation of this Act the whole or any part of the income of any tribe or class of persons in British India.

The Governor General in Council may revoke any such order.

All orders and revocations made under this section shall be published in the *Gazette of India*.

## PART II.

### DUTIES ON OFFICES.

6. A duty of two pies for every rupee shall be levied in respect of every office or employment of profit in British India under Government or under a Company or a Municipal or other public Body or Association not being a Company,

and upon every salary, annuity or pension paid in British India by Government or by a Company or by a Municipal or other public Body or Association not being a Company to any person residing in British India or serving on board a ship plying to and from British Indian ports, whether on account of himself or another person.

Exemption of incomes less than Rs. 62-8 per mensem.

7. No income amounting to less than sixty-two rupees eight annas per mensem shall be chargeable under this Part.

8. In the case of every person holding any paid office, employment or commission under Her Majesty or under the Government of India, or under any Local Government, or receiving any annuity or pension from Her Majesty or any such Government,

the duty to which he is liable under this Part shall be deducted from his pay, annuity or pension at the time of payment by the Examiner of Claims or other proper officer, and shall be deemed to be a tax paid under this Act.

9. In the case of every person holding a paid employment under or receiving any annuity or pension from any Company, or any Municipal or other public Body or Association not being a Company, the duty to which he is liable under this Part shall be

deducted from his pay, annuity or pension at the time of payment by the Treasurer or other officer whose duty it is to make such payments, and shall be deemed to be a tax payable under this Act.

Every such Treasurer or other officer shall, as soon as may be after making Payment to Govern- such deductions, pay to the ment. credit of the Government of India, or as such Government from time to time directs, the amount of such deductions, and shall be answerable to such Government for such payment.

Every Company, public Body or Association, Treasurer or other officer as Indemnity. aforesaid is hereby indemnified for all deductions and payments made in pursuance of this Part.

The Treasurer, Secretary or principal Agent or Manager of every such Company and public Body or Association shall prepare, and, on or before the thirtieth day of April next deliver, to the Collector, in such form as may be prescribed by the Governor General in Council, a return in writing showing the names of every person holding at the date of the said return a paid employment under or receiving a pension or annuity from the Company or Body or Association whose pay or pension or annuity as such amounts to sixty-two rupees, eight annas per mensem or upwards, together with the salaries, annuities or pensions payable by the Company or public Body or Association to all such persons respectively.

10. Whenever the duty leviable under this Part in any month is not deducted at the time of payment in that month from the pay, annuity or pension chargeable therewith, it shall be deducted from such pay, annuity or pension at some subsequent time of payment.

## PART III.

### COMPANIES.

11. The Treasurer, Secretary or principal Agent or Manager in India of every Shipping Companies. Company shall, in the case of a Shipping Company trading between British India and any other country, pay to Government in respect of one moiety of the nett profits made by each of the ships of such Company engaged in such trade, during the year ending on the day on which the Company's accounts shall have been last made up, the duty of two pies in the rupee,

and in the case of every other Company pay to Government in respect of the whole of the nett profits made in British India by such Company during the year ending on the day on which the Company's accounts shall have been last made up, the duty of two pies for every rupee,

and shall prepare, and, on or before the thirtieth day of April next deliver, Statement of result of accounts. to the Collector, a statement in writing signed by him showing the result of such accounts.

12. If in the case of any Company no such accounts have been made up within the year ending on the thirty-first day Annual return of nett profits.

of March, 1871, the Treasurer, Secretary or principal Agent or Manager of such Company shall prepare, and, on or before the thirtieth day of April next, deliver to the Collector a return in writing signed by him and stating the nett profits made by such ships or by the Company (as the case may be) during the year ending on the said thirty-first day of March.

13. Whenever the Collector has reason to believe that any statement or return mentioned in section eleven or section twelve is incorrect or incomplete, he may cause a notice to be served

Power to require officers of companies to attend and produce accounts.

on the Treasurer, Secretary, Agent or Manager by whom such statement or return was delivered, requiring him, on or before a day to be mentioned in the notice, to attend at the Collector's office and to produce for the inspection of the Collector such of the accounts of the Company as refer to the year mentioned in section eleven or section twelve (as the case may be) and as are in the possession or power of such Treasurer, Secretary, Agent or Manager.

The Collector shall thereupon make an order determining the amount at which the Company shall be assessed under this Part and the day on which such amount shall be paid, and, subject to the provisions hereinafter contained, such sum shall be payable accordingly.

14. Every such Treasurer, Secretary, Agent or Manager is hereby indemnified for all payments made in pursuance of section eleven or section thirteen.

#### PART IV.

##### DUTIES ON INTEREST ON GOVERNMENT SECURITIES.

15. A yearly duty of two pies for every rupee shall be levied upon all interest on securities of the Government of India becoming due on or after the first day of April 1871.

16. Every person empowered to pay such interest shall deduct the duty at the place where the interest is paid,

and shall, as soon as may be after making such deduction, pay the same to the credit of the Government of India, or as such Government from time to time directs:

Provided that no such duty shall be deducted from the interest on any such security where the owner thereof produces a certificate signed by the Collector that his annual income, including such interest, is less than seven hundred and fifty rupees.

#### PART V.

##### DUTIES ON ALL OTHER INCOME AND PROFITS.

17. A yearly duty of two pies for every rupee shall be levied upon all income of seven hundred and fifty rupees per annum or upwards not chargeable under Part II, Part III, or Part IV of this Act.

Duty on income not charged under Parts II, III, IV.

18. The trustee, guardian, curator, or committee of any infant, married woman subject to the law of England, lunatic, or idiot, and having the control of the property of such infant, married woman, luna-

Trustees, guardians and committees of incapacitated persons to be charged.

tic, or idiot, whether such infant, married woman, lunatic or idiot resides in British India or not, shall, if the infant, married woman, lunatic or idiot be chargeable under this Part, be chargeable with the said duty in like manner and to the same amount as would be charged to such infant if of full age, or to such married woman if she were sole, or to such lunatic or idiot if he were capable of acting for himself.

Any person not resident in British India, whether a subject of Her Majesty or not, being in receipt, in names of their agents, through an agent, of any income chargeable under this Part, shall be chargeable in the name of such agent in the like manner and to the like amount as he would be charged if resident in British India and in actual receipt of such income.

19. Every trustee, guardian, curator, committee or agent shall, when required by the Collector, deliver a statement signed by him, of the amount of the income in respect whereof he is chargeable on account of such infant, married woman, lunatic, idiot or non-resident, together with a declaration of the truth of the statement.

The Collector shall have power to serve a notice upon any person whom he has reason to believe to be a trustee, guardian, curator, committee or agent requiring him to deliver on or before a day to be specified in the notice a statement signed by him of the names of the persons for or of whom he is trustee, guardian, curator, committee or agent.

20. Receivers or Managers appointed by any Court in India, the Courts of Wards, the Administrators General and Official Trustees, shall be chargeable under this Act in respect of all income officially in their possession or under their control.

21. When any trustee, guardian, curator or committee, or agent is assessed under this Act in such capacity;

Power to retain duties charged on trustees, &c.

or when any receiver or manager appointed by any Court, Court of Wards, Administrator General, or Official Trustee is assessed under this Act in respect of the income and profits officially received by him;

every person and Court so assessed may, from time to time, out of the money coming to his or its possession as such trustee, guardian, curator, committee or agent, or as such receiver, manager, Court of Wards, Administrator General or Official Trustee, retain so much as shall be sufficient to pay the amount of the assessment.

Every such person and Court is hereby indemnified for every retention and payment made in pursuance of this Act.

22. Owners of lands or of houses occupying the same shall be chargeable in respect of the annual value thereof at nine-tenths of the full rent at which such lands or houses are worth to be let for the year.

Owners of lands and houses occupying them.

The Local Government may, with the sanction of the Governor General in Council, prescribe, for the whole or any part of the territories subject to such Local Government, special rules for the assessment of incomes derived from land, at an amount bearing a fixed proportion to the revenue assessed thereon.

All such rules shall be published in the local official Gazette and shall thereupon have the force of law.

**23.** In the case of every person chargeable under this Part whose annual income or profits is or are in the Collector's opinion four thousand rupees or upwards, the Collector shall,

and in the case of every other person so chargeable, the Collector may

cause a notice to be served on him requiring him to fill in a return of his income during one year ending on the day of the year immediately preceding the year of assessment on which his accounts have been usually made up or on the thirty-first day of March 1871, and to state in such return the period during which such income has actually accrued.

Such notice shall be in the form to be prescribed by the Governor General in Council, and shall specify the day by which the return is to be made, and the place of the Collector's office at which the return is to be made.

Every such notice shall be signed by the Collector.

The form of the return shall accompany the notice.

**24.** Every person on whom such notice is served shall send to or deliver at the Collector's office the return duly filled in and signed by him.

A declaration shall be added by such person at the foot of the return, (a) that the income stated therein is truly estimated on all the sources therein mentioned, (b) that it has actually accrued within the period therein stated, and (c) that he has no other source of income.

**25.** Every person, when required so to do by a notice in the form to be prescribed by the Governor General in Council shall, within the period mentioned in such notice, prepare and deliver to the Collector a list containing, to the best of his belief, the name of every lodger or inmate resident in his dwelling-house, and of any other persons receiving salary or emoluments amounting to sixty-two rupees eight annas per mensem or upwards, employed in his service, whether resident in such dwelling-house or not, and the place of residence of such of them as are not resident in such dwelling-house, and also of any such lodger or inmate who has any ordinary place of residence elsewhere, at which he is liable under this Act to be assessed, and who desires to be so assessed at such place.

Such lists shall be signed by the persons respectively delivering the same, and shall be prepared in the form to be prescribed as aforesaid.

**26.** The Collector shall from time to time determine what persons are chargeable under this Part, and the amount at which every such person shall be assessed,

and in making such assessment income exempted under section seven shall be treated as chargeable under this Part.

**27.** Every such assessment shall be made upon the full amount of such person's income during the year ending on the day of the year next before the year of assessment on which his accounts have been usually made up, or on the thirty-first day of March 1871.

In the case of a person for the first time becoming chargeable under this Part within the year of assessment, or within the year next before such year, the assessment shall be made according to an average of his income for such period as the Collector, under the circumstances, directs.

**28.** The Collector shall cause a notice to be served on every person chargeable under this Part, stating—

(1).—The name and the profession, trade or other source of the income of such person, or in respect of which he is chargeable;

(2).—The year or portion of the year for which the duty is to be paid;

(3).—The place or places, district or districts, where such income accrues; and

(4).—The amount to be paid; and requiring him within fifteen days from the date of the service either to pay such amount or to apply to the Collector to have the assessment reduced or cancelled.

**29.** Such amount shall be paid to the Collector, or, who shall give a receipt for such payment to the person making the same:

Provided that, if such income accrues at or in more than one place or district, the receipt shall be granted and payment made by and to the Collector for the place or district at or in which the person mentioned in the notice resides, or (in the case of a firm) at or in which its principal place of business in British India is situate.

Every such receipt shall be signed by the Collector granting it, or by such other officer as he shall from time to time empower in this behalf, and such signature shall be judicially noticed.

**30.** Every such receipt shall specify—

(1).—The name and source or sources of the income of the person by or on whose behalf the duty is paid;

(2).—The year or portion of the year for which the duty is paid;

(3).—The amount paid, and the date of payment; and

(4).—The place or places, district or districts, where the income accrues;

and shall be admissible as evidence of all matters contained therein.

## PART VI,

## PETITIONS AND APPEALS AGAINST ASSESSMENTS.

31. Any person objecting to the amount at which he is assessed, or denying his liability to be assessed under Part V., may apply by petition to the Collector in order to establish his right to have the assessment reduced or cancelled:

Such petition shall ordinarily be presented within fifteen days from the date of the service of the notice mentioned in section twenty-eight. But if the Collector is satisfied that the objector has not received such notice, the petition may be presented within fifteen days from the day on which in the Collector's opinion he became aware of the assessment:

Provided that no person served with a notice under section twenty-three shall be entitled to apply by petition under this section unless he has made the return required in such notice on or before the day therein mentioned, or unless he satisfies the Collector that he had a sufficient excuse for not making such return.

The petition shall be in the form contained in the schedule hereto annexed, or as near thereto as circumstances admit, and the statements therein contained shall be verified by the petitioner or some other competent person in manner required by law for the verification of plaints.

32. The Collector shall fix a day and place for the hearing of the petition, and, on the day and at the place so fixed, or on the day and at the place (if any) to which he has adjourned such hearing, shall hear such petition and pass his order thereon.

Such order may be in favour of the petitioner, or it may simply reject the petition, or it may reject the petition and enhance the petitioner's assessment to an amount to be specified in the order.

If the order be in favour of the petitioner, the Collector shall at once refund the fee on the petition.

If the order simply rejects the petition or rejects the petition and enhances the petitioner's assessment, the petitioner shall within fifteen days from the passing of the order pay the amount mentioned in the said notice or in the order of enhancement (as the case may be).

33. Any person dissatisfied with any order under section thirteen or section thirty-two may, within fifteen days from the date thereof, on payment of the sum payable under such order, present a petition of appeal to the Commissioner of Revenue of the Division, whose order upon such appeal shall be final.

The time requisite for obtaining a copy of the order shall be excluded in computing the said period of fifteen days.

The order of such Commissioner shall be final. It may be in favour of the petitioner, or it may simply reject the petition, or it may reject the

petition and enhance the assessment to an amount to be specified in the decision.

If the order rejects the petition and enhances the assessment, the petitioner shall within one week from the passing of the order pay the amount mentioned in the order of enhancement.

Every petition presented under this section shall be accompanied by a copy of the petition to the Collector, and a copy of the Collector's order thereon and a list of the documents (if any) on which the appellant relies.

Copies of petition and order exempt from fees. Neither of such copies shall be chargeable under the Court Fees Act.

When the decision on such appeal is in favour of the petitioner, the value of the fee on his petition of appeal, and (where he has presented a petition to the Collector) the fee on such petition, together with the excess paid by him, or (when the decision is that the petitioner, or the Company which he represents, is not chargeable under this Act) the whole sum so paid, shall at once be refunded.

34. The Collector or Commissioner may summon any person whom he thinks able to give evidence for the purpose of enabling him to determine how the petitioner, or the Company which he represents, should be assessed, and may examine on oath the person so summoned and the petitioner, and may require each of them to produce any documents in his possession or power relating to the sources of the income in question.

35. Whenever the Collector has reason to believe that, in assessing any person under this Act, any source of income not specified in the receipt granted to him under section twenty-nine has been overlooked, which source, if it had then been known to exist, would have increased the assessment, the Collector may cause a further notice to be served on such person, stating the amount to be paid in respect of such source.

The provisions contained in sections twenty-eight to thirty-four (both inclusive) shall apply to such notice and regulate the procedure thereunder.

## PART VII.

## PAYMENT AND RECOVERY OF DUTIES.

36. All duties under this Act, except when they are deducted under section eight, section nine, or section sixteen shall be payable on the first day of April 1871:

Provided that the amount so payable may be paid by two equal instalments: the first instalment to be paid on some day not later than fifteen days after service of the notice mentioned in section twenty-eight upon the person paying the same, and the second instalment on the first day of October next.

37. In any case of default under this Act, the Collector may, if a notice has been served on the defaulter requiring him to pay, within fifteen days from the date of the

service, the amount of the duty or instalment due by him under this Act, either recover a sum not exceeding double the amount as if it were an arrear of land-revenue,

or pass an order that a sum not exceeding double the amount of such duty or instalment shall be recovered from such defaulter.

Every such order shall have the force of a decree of a Civil Court in a suit in which the Government is the plaintiff and the defaulter is the defendant; and such order may be enforced in manner provided by the Code of Civil Procedure for the enforcement of decrees for money and the procedure under the said Code in respect of the following matters:—

- (a) sales in execution of decrees;
- (b) arrests in execution of decrees for money;
- (c) execution of decrees by imprisonment;
- (d) claims to attached property; and
- (e) execution of decrees out of the jurisdiction of the Courts by which they were passed.

shall apply to every execution issued for levying the monies mentioned in such order, save that all the powers and duties conferred and imposed by the said Code upon the Court shall be executed by the Collector by whom such order has been made or to whom a copy thereof has been transmitted for execution according to the provisions of the said Code, section two hundred and eighty-six:

Provided that, where any person has presented a petition under section thirty-one, such sum shall not be recoverable from him unless, within fifteen days from the passing of the order thereon, he fails to pay the amount (if any) required by such order.

On the recovery of such sum from the defaulter, the Collector shall grant him a receipt without any further payment.

Every such receipt shall bear date from the recovery of the amount, and, save as aforesaid, the provisions of this Act relating to receipts shall apply to receipts granted under this section.

**38. If during or within two months from the end of the year for which any assessment under Part V has been made, the Company or person assessed proves to the satisfaction of the Collector, that the nett profits or income of such Company or person during such year fell short of the sum so assessed, the Collector may cause the assessment made for such year to be amended as the case requires, and if the sum assessed has been paid, may refund the sum overpaid.**

In case any Company or person assessed under Part III or Part V ceases to carry on the trade or business in respect whereof such assessment was made, or if any such person dies or becomes insolvent before the end of the year for which the assessment was made, or if any such Company or person is, from any other specific cause, deprived of or loses the income on which the assessment was made,

such Company or person or its or his representative in interest may apply to the Collector within three months after the end of such year, and on proof thereof to his satisfaction, the Collector shall amend the assessment as the case may require, and give such relief to the Company or

person charged as is just, and in cases requiring it, the Collector shall refund such sum as has been overpaid on the assessment amended or vacated.

### PART VIII.

#### PENALTIES.

**39. Every Treasurer, Secretary, Agent, Manager Treasurers, &c., failing or other person failing to make any payment or deduction, or to deliver returns.** in due time any statement or return, or to produce any accounts, required by section nine, ten, eleven, twelve or thirteen,

and every trustee, guardian, curator, committee Trustees, &c., failing or agent failing to deliver to deliver statements or any statement or declaration declarations.

shall, for every day during which such default continues, be fined, on conviction before a Magistrate, ten rupees.

The Commissioner of the Division shall have power to remit wholly or in part any penalty imposed under this section.

**40. Whoever makes a statement in any declaration or list made or delivered under section twenty-four or twenty-five, which is false, and which he either knows or believes to be false or does not believe to be true, shall be deemed to have committed the offence described in section one hundred and seventy-seven of the Indian Penal Code.**

Whoever makes a statement in any petition presented under section thirty-one which is false, and which he either knows or believes to be false or does not believe to be true, shall be deemed to have intentionally given false evidence in a stage of a judicial proceeding.

**41. No person shall be proceeded against for any offence under section thirty-nine or section forty except at the instance of the Collector.**

**42. In sections one hundred and ninety-three Sections 193 and 228 and two hundred and twenty-eight of the Indian Penal Code, the words "judicial proceeding" shall be taken to include any proceeding under this Act.**

### PART IX.

#### MISCELLANEOUS.

**43. No suit shall lie in any Civil Court to set aside or modify any assessment made under this Act.**

**44. All or any of the powers and duties conferred and imposed by this Act on a Collector and on a Commissioner of Revenue may be exercised and performed by such other officers or persons as the Local Government shall from time to time appoint in this behalf.**

**45. Service of any notice under this Act shall be made by delivering or tendering a copy thereof under the signature of the Collector.**

Whenever it may be practicable, the service of the notice shall be on the person therein named, or, in the case of a firm or a Hindú undivided family, on some member thereof.

When such person or member cannot be found, the service may be made on any adult male member of his family residing with him; and if no such adult male member can be found, the serving officer shall fix the copy of the notice on the outer door of the house in which the person or firm therein named ordinarily dwells or carries on business.

46. When any Company or firm has several places of business in the territories subject to different Local Governments, the Governor General in Council shall have power to declare which of such places shall, for the purposes of this Act, be deemed to be the principal place of business.

Power to declare principal place of business. Governor General in Council shall have power to declare which of such places shall, for the purposes of this Act, be deemed to be the principal place of business, and when any Company has several Agents or Managers, which of them shall, for the purposes of this Act, be deemed to be the principal Agent or Manager.

When any Company or firm has several places of business in the territories subject to a single Local Government, such Government shall have power to declare which of them shall, for the purposes of this Act, be deemed to be the principal place of business.

Power to declare residence. When any person has several places of residence in the territories subject to different Local Governments, the Governor General in Council shall have power

to declare which of such places shall, for the purposes of this Act, be deemed to be his residence, and when any person has several places of residence in the territories subject to a single Local Government, such Government shall have power to declare which of such places shall, for the purposes of this Act, be deemed to be his residence.

The powers given by this section may be delegated to and exercised by such officers as the Governor General in Council or the Local Government, as the case may be, shall from time to time appoint in this behalf.

47. The Governor General in Council may from time to time

(a) prescribe forms for the returns, notices and lists hereinbefore mentioned,

(b) make rules consistent with this Act for the Governor General in Council empowered to make rules connected with its enforcement, and

(c) delegate to any Local Government the powers given by this section, clause (b), so far as regards the territories subject to such Government.

### S C H E D U L E

#### *Form of Petition under Section 31.*

Stamp
eight annas.

TO THE COLLECTOR OF

The                   day of                   1871  
The petition of A. B. of

SHEWEETH—

1.—That under the Indian Income Tax Act your petitioner has been assessed in the sum of twenty-seven rupees for the year commencing the first day of April 1871.

2.—That your petitioner's income and profits accruing and arising from [here specify petitioner's trade or other source or sources of income or profits and the place or places at which such income or profits accrues or arise] for the year ending the thirty-first day of March last were rupees                   , as will appear from the documents of which a list is presented herewith.

3.—That such income and profits actually accrued and arose during a period of months and           days. [Here state the exact number of months and days in which the income and profits accrued and arose.]

4.—That during the said year your petitioner had no other income or profits.

Your petitioner therefore prays that he may be assessed accordingly, and that the value of the fee on this petition may be refunded [or that he may be declared not to be chargeable under the said Act, and that the value of the fee on this petition may be refunded].

(Signed)           A. B.

#### *Form of Verification.*

I, A. B., the petitioner named in the above petition, do declare that what is stated therein is true to the best of my information and belief.

(Signed)           A. B.

WHITLEY STOKES,  
Secy. to the Govt. of India.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 31st March 1871, and is hereby promulgated for general information :—

**ACT NO. XIII OF 1871.**

*An Act to consolidate and amend the law relating to Customs Duties.*

WHEREAS it is expedient to consolidate and amend the law relating to the duties of Customs on goods imported and exported by sea; It is hereby enacted as follows :—

Short title.

1. This Act may be called "The Indian Tariff Act, 1871."

Local extent.

It extends to the whole of British India except Aden;

Commencement.

And it shall come into force on the passing thereof.

2. There shall be levied and collected, in every

Duties specified in schedules A and B to be levied.

port to which this Act applies, the duties specified in schedules A and B hereto annexed.

3. Goods not prohibited to be imported into or Goods partially composed of dutiable articles. used in British India, composed of any article liable to duty as a part or ingredient thereof, shall be chargeable with the full duty payable on such article, or if composed of more than one article liable to duty, then with the full duty payable on the article charged with the highest rate of duty.

Saving clause.

4. Nothing herein contained affects Act No. XX of 1867, or authorizes—

- (1) the levy of import duties on articles (other than salt, opium and spirits) imported into one port in British India from another;
- (2) the levy of export duties on articles exported from one port in British India to another;
- (3) the levy of export duties on articles exported by sea to any place other than a foreign port in India, when such articles have been imported by sea into British India.

And, notwithstanding anything herein contained, no opium shall be exported from British India, unless it be covered by a pass granted by an officer appointed in this behalf by the Local Government.

5. Section twenty-seven of the Consolidated

Customs Act shall be construed as if, for the words Construction of section 27 of Act VI of 1863.

"for which a specific value has not been fixed by the Local Government with the sanction of the Governor General of India in Council," the following words were substituted (that is to say) "for which a specific value is not fixed by the Indian Customs Duties' Act, 1871;" but, save as aforesaid, nothing herein contained shall be construed to affect the provisions of the Consolidated Customs Act.

6. The Governor General in Council may

Power to fix value of dutiable goods. from time to time, by notification in the *Gazette of India*, fix for the purposes of this Act the value of any goods exported or imported by sea on which duties of customs are hereby imposed.

7. Nothing in schedule B hereto annexed

Pepper exported by sea applies to pepper exported by sea from the port of Cochin. But on all such pepper there shall be levied such duty, not exceeding nine rupees per khandi, as the Governor of Fort Saint George in Council from time to time determines; and at the close of each year, or as soon after as may be convenient, the Collector of Customs at the said port shall, after deducting the expenses of collection, pay the duty collected under this section to the Government of Travancore and Cochin, in such proportions and in such manner as the said Governor in Council from time to time directs.

8. Duties of customs shall be levied on goods

Duties on goods crossing frontiers of foreign European States in Presidencies of Madras and Bombay. passing by land into or out of Foreign European Settlements situate on the line of coast within the limits of the Presidency of Fort Saint George or the Presidency of Bombay at the rates prescribed in the schedules A and B hereto annexed.

9. The enactments mentioned in schedule C

Repeal of enactments. hereto annexed are repealed to the extent specified in the third column of the same schedule.

## SCHEDULE A.

• IMPORT TARIFF.

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
	APPAREL, INCLUDING HABERDASHERY, MILLINERY, &c.	Rs. A. <i>Ad valorem.</i>	
2	ARMS, AMMUNITION AND MILITARY STORES—		
	Gunpowder, common	0 5 per lb.	
	“ sporting	1 0	
	Fire-arms and parts thereof	<i>Ad valorem.</i>	
	All other sorts, including Military Accoutrements, Uniforms, &c., but excluding Military and other Regulation Accoutrements and Uniforms imported for private use by persons in the public service	<i>Ad valorem.</i>	
3	ASPHALTE	20 0 per ton.	
4	BEADS AND FALSE PEARLS—		
	Beads, China	30 0 per cwt.	
	“ Common	28 0	
	“ Ruby, of all sizes	0 12 per lb.	
	“ Seed	0 10 ”	
	“ Small, Scarlet, and Red	0 10 ”	
	“ Coral (false) Moorzun	0 8 per corse of 2,000 beads.	
	All other sorts of false Corals and Beads	<i>Ad valorem.</i>	
	Pearls, false, Bajeria	5 0 per lakh.	
	“ Boria	1 0 per thousand.	
	“ Jouria	8 0 per lakh.	
	“ Nathia	0 6 per thousand.	
	“ Tachea	0 12 ”	
	“ Wuttanah	10 0 per lakh.	
	All other sorts	<i>Ad valorem.</i>	
5	CABINET-WARE	<i>Ad valorem.</i>	
6	CANDLES, WAX, COMPOSITION AND OTHER KINDS—	<i>Ad valorem.</i>	Seven and a half per cent.
	Candles, Wax	1 0 per lb.	
	“ Paraffine	0 8 ”	
	“ Spermaceti	0 8 ”	
	“ Composition and other sorts	0 5 ”	
7	CARRIAGES	<i>Ad valorem.</i>	
8	CLOCKS, WATCHES, AND OTHER TIME-KEEPERS	<i>Ad valorem.</i>	
9	COFFEE—		
	Persian Gulf and Red Sea	30 0 per cwt.	
	Other places	20 0 ”	
	CORALS, REAL	<i>Ad valorem.</i>	
	CORKS	1 8 per gross.	
	COTTON—		
	Thread—		
	Sewing Thread, White and Coloured	0 11 per lb.	
	“ In reels, or on cards of one hundred yards (and <i>pro rata</i> above and below)*	2 4 per gross reel.	
	“ Goa and Country	80 0 per cwt.	

- Exceeding this length to be charged in proportion.

## SCHEDULE A.

## IMPORT TARIFF—continued.

DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
<b>COTTON—continued.</b>		
Twist—	Rs. A.	
Mule, under No. 15	0 6 per lb.	
Nos. 16 to 24	0 9 "	
25 to 32	0 10 "	
33 to 42	0 11 "	
43 to 52	0 12 "	
53 to 60	0 14 "	
No. 70	0 15 "	
80	1 0 "	
90	1 1 "	
100	1 2 "	
110	1 3 "	
120	1 4 "	
and one anna additional for every count of ten above No. 120.		Three and a half per cent.
Water, No. 20	0 10 "	
30	0 11 "	
40	0 13 "	
50	0 15 "	
Above 50	1 2 "	
Turkey Red Twist, all kinds*	1 6 per lb.	
Twist, Orange, Red and other Colours*	0 15 "	
Piece Goods—		
Grey—		
Mulls	1 1 per lb.	
Jaconets exceeding 10 x 10 to the quarter inch	0 18 "	
Other Jaconets	0 11 "	
Shirtings, Madapollams and Prints	0 11 "	
Long Cloths, Jeans, Domes- tics, Sheetings, Drills and T. Cloth	0 9 "	
Other sorts	Ad valorem.	
Cotton Rope	25 0 per cwt.	
Cotton Goods, other kinds	Ad valorem.	
<b>DRUGS AND MEDICINES—</b>		
Acid, Sulphuric	0 3 per lb.	
Alkali, Country (Sajee Khar)	2 0 per cwt.	
Aloes, black	10 0 "	
" Socotra	25 0 "	
Alum	3 8 "	
Arsenic	25 0 "	
" China, Munseel	8 0 "	
Assafetida (Hing)	55 0 "	
" Coarse (Hingra)	10 0 "	
Brimstone, Flour	7 0 "	
" Roll	6 0 "	
" Rough	4 8 "	
Camphor, Bhimsing (Barras)	50 0 per lb.	
" Refined cake	65 0 per cwt.	
" Crude in powder	50 0 "	
Cassia Lignea	88 0 "	

## SCHEDULE A.

## IMPORT TARIFF—continued.

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
	DRUGS AND MEDICINES—continued.	Rs. A.	
	Coova, red	... <i>Ad valorem.</i>	
	Copperas, green	... 2 8 per cwt.	
	Quinine ...	... <i>Ad valorem.</i>	
	Sal Ammoniac	... 22 0 per cwt.	
	Salep ...	... 60 0 "	
	Senna Leaves	... 6 0 "	
	All other sorts	... <i>Ad valorem.</i>	
14	DYEING AND COLOURING MATERIALS—		
	Cochineal	... 1 12 per lb.	
	Gallnuta, Country, Myrabolam	... 3 0 per cwt.	
	Persian	... 35 0 "	
	Gamboge Wood	... 20 0 "	
	Madder or Munjeet	... 10 0 "	
	Orchilla Weed	... 8 0 "	
	Saffron, Europe	... 16 0 per lb.	
	" Meadow, Soorunjun	... 10 0 per cwt.	
	" Persian	... 12 0 per lb.	
	" In cakes or lumps	... 5 0 "	
	Sapan Wood and Root	... 3 8 per cwt.	
	Aniline Dyes	... 0 8 per oz.	
	All other sorts	... <i>Ad valorem.</i>	
15	FIREWORKS—		Seven and a half per cent.
	China ...	... 30 0 per box of 133 $\frac{1}{4}$ lbs.	
	Other sorts	... <i>Ad valorem.</i>	
16	FLAX, MANUFACTURES OF—		
	Piece Goods	... <i>Ad valorem.</i>	Five per cent.
	Other sorts, including linen thread	... <i>Ad valorem.</i>	
17	FRUITS AND VEGETABLES—		
	Almonds, without shell	... 25 0 per cwt.	
	with shell	... 10 0 "	
	Cajoo kernels	... 10 0 "	
	Cocoanuts	... 30 0 per thousand.	
	" kernel (Copra)	... 9 8 per cwt.	
	Currants, Europe	... 35 0 " "	
	" Persian	... 12 0 "	
	Dates, dry, in bags	... 4 0 "	
	" wet, "	... 3 0 "	
	" " in pots	... 6 0 "	
	Figs, Europe	... 42 0 "	
	" Persian, dried	... 6 0 "	
	Garlic ...	... 4 0 "	
	Pistachio Nuts	... 14 0 "	
	Prunes, Bussorah	... 12 0 "	
	Raisins, Black, Persian Gulf, Red		
	Sea, and Khiemis	... 12 0 "	
	" Monocka, Persian Gulf		
	" and Red Sea	... 7 0 "	
	" Malaga and Bloom	... 0 10 per lb.	
	" Other sorts	... <i>Ad valorem.</i>	
	Walnuts, Akroot	... 5 0 per cwt.	
	Mangoes, dried	... <i>Ad valorem.</i>	
	Prunes, Europe	... <i>Ad valorem.</i>	
	Other sorts, except Bidmiskh and Buzarbuttoo Nuts which are free	... <i>Ad valorem.</i>	

## SCHEDULE A.

## IMPORT TARIFF—continued.

No.	DESCRIPTION OF ARTICLES.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
18	GLASS AND GLASS-WARE—	Rs. A.	
	Bangles, Glass, China, Gilt ...	10 0 per 100 pairs.	
	not Gilt ...	5 0 "	
	Glass, Broken.	5 0 per cwt.	
	" China, of all colours ...	32 0 per 133½ lb.	
	" Crown, coloured ...	32 0 per 100 suppl. feet.	
	" of sizes ...	5 0 per 100 suppl. feet.	
	Glass and Glass-ware of all other sorts, except Bottles which are free ...	<i>Ad valorem.</i>	
19	GUMS—		
	Gum, Ammoniac ...	10 0 per cwt.	
	" Arabic ...	16 0 "	
	" Bdellium, common Gum ...	5 0 "	
	" Benjamin ...	33 0 "	
	" Bysabolé, coarse Myrrh ...	12 0 "	
	" Copal ...	65 0 "	
	" Frankincense or Olebanum ...	9 0 "	
	" Gambier (or Kino) ...	8 0 "	
	" Myrrh ...	24 0 "	
	" Persian (false) ...	3. 0 "	
	" Rosin ...	12 0 "	
	All other sorts ...	<i>Ad valorem.</i>	
20	GROCERIES NOT OTHERWISE DESCRIBED...	<i>Ad valorem.</i>	
21	HIDES AND SKINS—		
	Border Hides, prepared ...	30 0 each.	
	Buffalo Hides, Country, Tanned ...	80 0 per score.	
	Calf Skins ...	40 0 per dozen.	
	Chamois Skins ...	6 0 "	
	Cow Hides, Country, Tanned ...	60 0 per score.	
	Rhinoceros Leather ...	40 0 per cwt.	
	Other sorts ...	<i>Ad valorem.</i>	
22	INSTRUMENTS, MUSICAL	<i>Ad valorem.</i>	
23	IVORY AND IVORY-WARE—		
	Elephants' Grinders ...	16 0 per cwt.	
	Tusks above twenty lbs. ...	300 0 "	
	Tusks ten lbs. and not exceeding twenty lbs. ...	225 0 "	
	Tusks under ten lbs. ...	125 0 "	
	Sea Cow or Moye Teeth, three lbs. and upwards ...	225 0 "	
	Sea Cow or Moye Teeth, under three lbs. ...	75 0 "	
	Ivory, Manufactures of ...	<i>Ad valorem.</i>	
24	JEWELLERY, INCLUDING PLATE—		
	Silver-ware, plain ...	1 6 per tolah.	
	" embossed ...	2 0 "	
	Jewellery and Plate of all other kinds, excepting Precious Stones and Pearls, which are free ...		
25	LEATHER AND MANUFACTURES OF—	<i>Ad valorem.</i>	
	Leather ...		
	Boots and Shoes ...		
	Harness and Saddlery ...		
	Other sorts ...		

## SCHEDULE A.

IMPORT TARIFF—*continued.*

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
26	LIQUOR—	Rs. A.	{ One anna per Imperial Gallon.
	Ale, Beer and Porter Cider and other fermented Liquors }	.....	
	Spirits	...	Three Rupees the Imperial Gallon, and the duty to be rateably increased as the strength exceeds London Proof.
			Provided that ten per cent. <i>ad valorem</i> shall be charged on all spirits used exclusively in Arts and Manufactures, or in Chemistry, subject to such Rules as the Local Governments shall from time to time prescribe, for ascertaining that such spirits are unfit for use as a beverage and incapable of being con- verted to that purpose. And the officer in charge of the Custom House, subject to the general instructions of the Local Government, shall decide what spirits fall within the proviso, and his decision thereon shall be final in law.
	Wines—	Rs. A.	
	Champagnes, Sparkling Wines and Liqueurs	.....	1 8 per Imperial Gallon or six Quart Bottles.
	All other sorts	...	1 0 per ditto.
27	MATCHES—	<i>Ad valorem.</i>	
	Lucifer and all other sorts	...	
28	MATS, FLOOR MATTING, CHINA OF ALL SORTS	50 0 per hundred.	
29	METALS, UNWRUGHT, WRUGHT AND MANUFACTURES OF—	•	
	Brass Beads, Googree, China	0 12 per thousand.	
	,, Old	35 0 per cwt.	
	,, Sheets, rolls very thin	80 0 "	
	Copper, Australian Cake	41 0 "	
	,, Bolt	43 0 "	
	,, Brazier's	43 0 "	
	,, China Cash	28 0 "	
	,, Japan	41 0 "	
	,, Nails and Composition Nails	43 0 "	
	,, Old	40 0 "	
	,, Pigs and Slabs, Foreign	38 0 "	
	,, Sheet, Sheathing and Plate	43 0 "	
	,, Tiles, Ingots, Cakes and Bricks	40 0 "	
	,, China, White Copper-ware	1 4 per lb.	
	,, Foil Dauk-pana, China	3 0 per book of 100 leaves.	
	,, Europe	4 0 "	
	All other kinds	<i>Ad valorem.</i>	

## SCHEDULE A.

## IMPORT TARIFF—continued.

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
	METALS, &c.—continued.		
	Iron, Angle and T Iron	Rs. A. <i>Ad valorem.</i>	
	“ Beams, Pillars, Girders and Bridge-work	“	
	“ Flat, Square and Bolt, including Scotch	80 0 per ton. 100 0 “ 10 0 per cwt. 90 0 per ton. 2 8 per cwt. 40 0 per ton.	
	“ Hoop, Plate and Sheet	105 0 “	One per cent.
	“ Nails, Rivets and Washers	80 0 “ 120 0 “ 3 0 per set of ten. 1 8 per set of six.	
	“ Nail Rod		
	“ Old		
	“ Pig		
	“ Rod, Round, British, under half inch diameter		
	“ Rod, Round, British, exceeding half inch diameter		
	“ Swedish, Flat and Square		
	“ Rice Bowls		
	“ ” ”		
	“ Galvanised		
	“ Other sorts, except Anchors, Cables and Kentledge, which are free		
	Lametta, Double reels	4 8 per score. 2 4 “	
	Single ”		
	Lead, Pig	10 0 per cwt. 13 8 “ 16 0 “	
	“ Pipes		
	“ ” tinned		
	“ Sheets (other than thin Sheets for Tea Canisters, which are free)	12 0 “ 13 0 “ 4 0 per 100 leaves. 5 0 per 20 books.	
	Ore Galena		
	Gold leaf, Europe		
	Mock Gold leaf		
	Orsidue or Brass Leaves, foreign		
	“ Europe	1 4 per lb.	
	“ China	0 12 “	
	Patent or Yellow Metals, Sheathing and Sheets and Bolts	85 0 per cwt. 30 0 “ 1 0 per lb. 15 0 per cwt.	Seven and a half per cent.
	“ ditto old		
	Quicksilver		
	Shot, Bird		
	Spelter Nails		
	“ Plate and other shapes	17 8 “ 11 0 “ 15 0 “	
	“ Sheet or Zinc Sheathing		
	Steel, Blistered	9 0 “ 9 0 “ 25 0 “ 10 0 “ 10 0 “ 45 0 “ 12 8 “	
	“ British		
	“ Cast		
	“ Spring		
	“ Swedish		
	Tin, Block		
	“ Plates		
	Wire, Brass		
	“ Common Iron, Nos. 1 to 40	0 8 per lb. 9 8 per cwt. 0 10 per lb.	
	“ Copper		
	Other sorts, including Hard-ware, Ironmongery, and Cutlery, but excluding Machinery, the component parts thereof, and Agricultural Implements, which are free	Ad valorem.	

## SCHEDULE A.

IMPORT TARIFF—*continued.*

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
30	NAVAL STORES—	Rs. A.	
	Cables, Coir, tarred	10 0 per cwt.	Seven and a half per cent.
	Canvas, Country, Cotton	50 0 "	Five per cent.
	" Europe, Sail, not exceeding forty yards	15 0 per bolt.	
	Coir, Rope, Maldivian and Laccadive	10 0 per cwt.	
	" Yarn of all kinds	9 0 "	
	Cordage, Hemp, Europe	18 0 "	
	" Manilla	20 0 "	
	Dammer "	5 0 "	
		per barrel not exceeding three cwt. and <i>pro rata</i> above and below.	
	Pitch, American and Europe	13 0	
	" Coal	4 8	
	" Swedish and Archangel	6 8	Ditto ditto.
	Twine, Europe, Sail	14 0	
	All other sorts, except Oakum, which is free	0 8 per lb.	
		<i>Ad valorem.</i>	
31	OILS—		Seven and a half per cent.
	Cardamom	10 0 per lb.	
	Cassia	4 0 "	
	Cinnamon, Ceylon	10 0 "	
	Cocoanut	20 0 per cwt.	
	Earth	10 0 "	
	Grass	2 0 per lb.	
	Jingelee or Teel	20 0 per cwt.	
	Kerosine, Paraffine, Petroleum, Rock and Shale Oils of all descriptions	0 12 per Impl. gal. 18 0 per cwt. 2 4 per Impl. gal.	
	Linseed, Country	30 0 per cwt.	
	" Europe	20 0 per ounce.	
	Naphtha	3 0 per lb.	
	Otto, of sorts	20 0 per cwt.	
	Sandalwood	2 0 per Impl. gal.	
	Sorrel	15 0 per cwt.	
	Turpentine	15 0 per cwt.	
	Whale and Fish	15 0 per cwt.	
	Wood	15 0 "	
	All other sorts, except Coconuts and Slush Fat, which are free		<i>Ad valorem.</i>
32	OIL AND FLOOR CLOTH	...	
		<i>Ad valorem.</i>	Five per cent.
33	OPIUM	...	Twenty-four rupees per seer of eighty tolas.
34	PAINTS, COLOURS AND PAINTER'S MATERIALS—		Seven and a half per cent.
	Ochre, all colours	3 0 per cwt.	
	Paints of sorts	12 0 "	
	Composition Paint and Patent Driers	30 0 "	

## SCHEDULE A.

IMPORT TARIFF—*continued.*

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
	PAINTS, COLOURS AND PAINTER'S MATERIALS— <i>continued.</i>	Rs. A.	
	Prussian Blue, China	0 8 per lb.	
	" Europe	1 8   "	
	Red Lead	14 0 per cwt.	
	Turpentine	2 0 per Impl. gal.	
	Verdigris	75 0 per cwt.	
	Vermillion, Canton	80 0 } per box of	
	" Macao	30 0 } 90 bundles.	
	White Lead	12 0 per cwt.	
	All other sorts, including Brushes	<i>Ad valorem.</i>	
35	PERFUMERY—		Seven and a half per cent.
	Atary, Persian	15 0 per cwt.	
	Rose Flowers, Dried	10 0   "	
	Rose Water	1 12 per Impl. gal.	
	All other sorts	<i>Ad valorem.</i>	
36	PHOTOGRAPHIC APPARATUS AND MATERIALS	<i>Ad valorem.</i>	
37	PIECE GOODS, NOT OTHERWISE DESCRIBED	<i>Ad valorem.</i>	Five per cent.
38	PORCELAIN AND EARTHEN-WARE	<i>Ad valorem.</i>	
39	PROVISIONS AND OILMAN'S STORES—		
	Bacon in Canisters, Jowls and Cheeks	0 9 per lb.	
	Beef	60 0 per tierce of three cwt.	
		40 0 per barrel of two cwt.	
	Cheese	0 10 per lb.	
	Fish Maws	50 0 per cwt.	
	Fish Sozille and Singally, Small	6 0 per cwt.	
	Flour	25 0 per barrel or sack of 200 lbs.	
	Ghee	36 40 per cwt.	
	Hams	0 8 per lb.	
	Pork	50 0 per tierce of three cwt., and 34 0 per barrel of two cwt.	
	Shark Fins	20 0 per cwt.	
	Tongues, Salted	10 0 per keg of six.	
	Vinegar in Wood, Europe	1 8 per Impl. gal.	
	"   " Persian	0 12   "	
	"   " Country	0 6   "	
	All other sorts, except Biche de mer, Butter and Salted Fish, which are free	<i>Ad valorem.</i>	
40	RAILWAY MATERIALS—		
	Of Iron	<i>Ad valorem.</i>	
	Steel Rails and other articles intended for the permanent way of railways	<i>Ad valorem.</i>	One per cent.
	Other sorts	<i>Ad valorem.</i>	Seven and a half per cent.

## SCHEDULE A.

## IMPORT TARIFF—continued.

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
41	RATTANS AND CANES—	Rs. A. Canes, Malacca ... 1 0 per dozen. Rattans ... 7 0 per cwt. All other sorts ... <i>Ad valorem.</i>	Seven and a half per cent.
42	SALT—	imported from any place whether within or without British India, (a) into British Burma ... (b) into the territories under the government of the Lieutenant Governor of Bengal ... (c) into any other part of British India ...	Rs. A. 0 8 per maund. 3 4 .." 1 18 .."
43	SEEDS—	Anchuchuck ... 10 0 per cwt. Anise, Europe ... 28 0 .." Assalia ... 7 0 .." Cajoo ... 3 0 .." Castor ... 4 8 .." Cummin ... 12 0 .." " Black ... 5 0 .." Esubgool ... 5 0 .." Linseed ... 5 0 .." Methee ... 5 0 .." Mustard ... 4 8 .." Quince Seed or Badana ... 50 0 .." Rape or Sursee ... 4 8 .." Sawjeerah ... 25 0 .." Tookmeria ... 7 0 .." All other sorts, excepting Seeds imported by any Public Society for gratuitous distribution, which are free ... <i>Ad valorem.</i>	Seven and a half per cent.
44	SHELLS—	Chanks, "large shells," for Cameos ... 10 0 per hundred. " White, Live ... 6 0 .." " Dead ... 3 0 .." Cowdas, Mozambique and Zanzibar ... 3 0 .." " from other places ... 0 8 .." Cowries— Bazar, Common ... 4 0 per cwt. Maldive ... 16 0 .." Sunkley ... 40 0 .." Yellow, Superior Quality ... 8 0 .." Mother o'Pearl ... 8 0 .." Tortoise Shell ... 6 0 per lb. " Neck ... 1 0 .." Nuckla and other sorts ... <i>Ad valorem.</i>	
45	SILK—	Floss ... 8 0 per lb. Raw, Charon and Cochin-China ... 4 0 .." " Mathow ... 1 12 .." " Other kinds of China ... 7 0 .." " Persian ... 5 0 .." " Punjum and Cutchra ... 1 12 .." " Siam ... 4 0 .."	

## SCHEDULE A.

## IMPORT TARIFF—concluded.

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
	<b>SILK—continued.</b>		
	Sewing Thread, China	Rs. A. 8 0 per lb.	
	Other sorts	Ad valorem.	{ Seven and a half per cent.
	Silk Piece Goods of sorts	Ad valorem.	Five per cent.
46	<b>SOAP</b>	Ad valorem.	
47	<b>SPICES—</b>		
	Aloe Wood	3 0 per lb.	
	Aniseed Star	40 0 per cwt.	
	Betelnut, White, Sheverdhun	18 0 "	
	" all other kinds	4 0 "	
	" in husk	2 0 per thousand.	
	Cassia Buds, Nagkessur, China	0 8 per lb.	
	Chillies, Dried	8 0 per cwt.	
	Cloves	12 0 "	
	" in Seeds, Nurlavung	8 0 "	
	Mace	0 9 per lb.	
	" false	10 0 per cwt.	
	Nutmegs	0 10 per lb.	
	" in Shell	0 6 "	
	" Wild	12 0 per cwt.	
	Pepper, Black and Long	14 0 "	
	" White	25 0 "	
	All other kinds	Ad valorem.	
48	<b>STATIONERY OTHER THAN PAPER</b>	Ad valorem.	
49	<b>SUGAR AND SUGAR-CANDY—</b>		
	Sugar-Candy, China	20 0 per cwt.	
	" Loaf	23 0 "	
	" Soft	12 0 "	
	All other sorts of Saccharine Produce	Ad valorem.	
50	<b>TEA</b>	1 0 per lb.	
51	<b>TOBACCO—</b>		
	Manufactured	Ad valorem.	
	Unmanufactured	Ad valorem.	{ Ten per cent.
	Articles, such as Pipes, &c., used in consumption of	Ad valorem.	
52	<b>TOYS AND REQUISITES FOR ALL GAMES...</b>	Ad valorem.	
53	<b>UMBRELLAS—</b>		
	Cotton, Steel Ribs	0 13 each.	
	" Cane Ribs	0 11 "	
	" China Paper Kettisals	45 0 per box of 110	
	All other sorts	Ad valorem.	
54	<b>WOOLLEN GOODS—</b>		
	Piece Goods	Ad valorem.	Five per cent.
	Braid		
	Other sorts	{ Ad valorem.	{ Seven and a half per cent.

## SCHEDULE B.

## EXPORT TARIFF.

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
1	COTTON GOODS—	Rs. A.	
	Piece Goods—		
	Baftahs	30 0 per score.	
	Gurrab	20 0 "	
	Khurwah	25 0 "	
	Mamoodie	32 0 "	
	Mirzapore Chintz	15 0 "	
	Patna	30 0 "	
	Shans	40 0 "	
	Tunjeeb, Oudh	26 0 "	
	Other sorts	Ad valorem.	
	Twist, Country, No. 10	0 7 per lb.	
	" " 20	0 9 "	
	" " 30	0 10 "	
	" Hand Spun	0 5 "	
	All other kinds of Cotton Goods	Ad valorem.	
2	GRAIN OF ALL SORTS	.....	Three annas per maund.
3	HIDES AND SKINS, TANNED—		
	Hides—		
	Buffaloe, Country, Tanned	70 0 per score.	
	Cow "	50 0 "	
	Skins—		
	Goat and Sheep	10 0 "	
	Lamb	5 0 "	
	Any other sorts of Hides and Skins	Ad valorem.	
4	INDIGO	.....	Three rupees per maund.
5	LAC—		
	Button	28 0 per cwt.	
	Dye	45 0 "	
	Seed	20 0 "	
	Shell	28 0 "	
	Stick	16 0 "	
	Other sorts	Ad valorem.	
6	OILS—		
	Castor	16 0 per cwt.	
	Cocoanut	20 0 "	
	Fish	15 0 "	
	Grass	2 0 per lb.	
	Jingeely or Teel	20 0 per cwt.	
	Linseed	18 0 "	
	Mhowa	12 0 "	
	Mustard	16 0 "	
	Poppy	20 0 "	
	Rape or Sursee	16 0 "	
	Sandalwood	8 0 per lb.	
	Other sorts	Ad valorem.	

## SCHEDULE B.

EXPORT TARIFF—*continued.*

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
		Rs. A.	
7	<b>SEEDS—</b>		
	Castor Seed (Erundee) ...	4 8 per cwt.	
	Coriander Seed ...	4 0 "	
	Cumin Seed ...	12 0 "	
	" Black (Caleejeera) ...	5 0 "	
	Ground Nuts, with shell ...	5 0 "	
	" without shell ...	6 0 "	
	Jingeely or Teel Seed ...	6 0 "	
	Linseed ...	5 0 "	
	Methee Seed ...	5 0 "	
	Mustard Seed ...	4 8 "	
	Poppy Seed ...	5 8 "	
	Rape or Sursee Seed ...	4 8 "	
	Other sorts ...	<i>Ad valorem.</i>	Three per cent.
8	<b>SPICES—</b>		
	Aloe Wood ...	3 0 per lb.	
	Betelnut in Husk ...	2 0 per 1,000.	
	Cardamoms ...	200 0 per cwt.	
	" Large, Bastard ...	40 0 "	
	Chillies, Dried ...	8 0 "	
	Ginger, Dry (Rough), Malabar ...	10 0 "	
	" " " Bengal ...	7 0 "	
	" (Scraped) ...	15 0 "	
	Pepper ...	15 0 "	
	Turmeric ...	5 0 "	
	All other sorts ...	<i>Ad valorem.</i>	

## SCHEDULE C.

(See section 9.)

NUMBER AND YEAR.	SUBJECT OR TITLE.	EXTENT OF REPEAL.
Act XIV of 1836 ...	Bengal Customs ...	So much as has not been repealed.
" VI of 1844 ...	Madras Customs ...	So much of schedules A and B as has not been repealed.
" I of 1852 ...	An Act for the consolidation and amendment of the Laws relating to the Customs under the Presidency of Bombay.	So much as has not been repealed.
" XXX of 1854 ...	An Act to provide for the levy of Duties of Customs in the Arracan, Pegu, Martaban, and Tenasserim Provinces.	Section three from the beginning down to and including the words " shall be free; provided that"
" XXIX of 1857 ...	Bombay Land Customs ...	So much of section two as has not been repealed.
" XXII of 1859 ...	An Act to amend Act I of 1852 (for the consolidation and amendment of the Laws relating to the Customs under the Presidency of Bombay).	So much as has not been repealed.

SCHEDULE C—*continued.*

NUMBER AND YEAR.	SUBJECT OR TITLE.	EXTENT OF REPEAL.
Act III of 1861 ...	An Act to provide for the collection of Duty of Customs on Pepper exported by Sea from the British Port of Cochin.	The whole.
„ II of 1868 ...	An Act to alter the rate of duty leviable on pepper exported from Cochin.	The whole.
„ XXIV of 1869 ...	An Act to enhance the price of Salt in the Presidency of Fort St. George and the duty on Salt in the Presidency of Bombay.	In section two, the words "either by sea or"
„ XVII of 1870 ...	An Act to amend the Law relating to Customs Duties.	The whole.

WHITLEY STOKES,  
Secy. to the Govt. of India.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 31st March 1871, and is hereby promulgated for general information:—

## Act No. XIV of 1871.

*An Act for the further amendment of the Consolidated Customs Act.*

FOR the further amendment of the Consolidated Customs Act (No. VI of 1863); It is hereby enacted as follows:—

1. Section twenty-three of the said Act shall be deemed to authorize and <sup>Amendment of Act VI of 1863, section 28.</sup> to have always authorized the Governor General in Council to prohibit or restrict the importation or exportation, by sea or by land, or both by sea and by land, of any particular class of goods.

2. As often as any goods are lodged in a public warehouse or a licensed private warehouse, the warehouse-keeper, or, in the case of the Bengal Bonded Warehouse Association, the Secretary of the said Association, shall deliver a warrant signed by him as such to the person lodging the goods.

Such warrant shall be in the form in the schedule to this Act annexed, <sup>Form of warrant.</sup> and shall be transferable by endorsement; and the endorsee shall be entitled to receive the goods specified in such warrant on the same terms as those on which the person who originally lodged the goods would have been entitled to receive the same.

3. All goods found on board any boat in excess of the boat-note or Custom-house pass, whether such goods are intended to be landed or to be shipped on board any vessel, shall be liable to confiscation.

4. This Act shall be read with and taken as <sup>Act to be read with part of the Consolidated Customs Act.</sup> Act VI of 1863.

## SCHEDULE.

## FORM OF BONDED WAREHOUSE WARRANT.

(See section 2.)

I do hereby certify that <sup>have</sup> deposited in the Warehouse of <sup>the</sup> the undermentioned goods <sup>which goods,</sup> the <sup>engage on demand, after pay-</sup>ment of rent and incidental charges and Government Dues or Customs chargeable thereon, to deliver to the said <sup>or their</sup> assigns, or to the holder of this warrant to whom it may be transferred by endorsement.

WHITLEY STOKES,  
Secy. to the Govt. of India.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 31st March 1871, and is hereby promulgated for general information:—

Act No. XV of 1871.

## THE BROACH THÁKURS' RELIEF ACT.

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## SCHEDULE.

## AN ACT TO RELIEVE FROM INCUMBRANCES THE ESTATES OF THAKURS IN BROACH.

Whereas the majority of the Thákurs in Broach are in debt, and their immoveable property is subject to mortgages, charges and liens; and whereas it is expedient to provide for their relief in manner hereinafter appearing; It is hereby enacted as follows:—

## I.—PRELIMINARY.

Short title.

1. This Act may be called "The Broach Thákurs' Relief Act."

Interpretation-clause.

## 2. In this Act—

'thákur' means a person mentioned in the schedule hereto annexed, and

'heir' means the person for the time being entitled as heir to a thákur.

## II.—VESTING ORDER.

3. Whenever, within twelve months after the passing of this Act, any thákur,

Power to vest management of thákur's property in officer appointed by Local Government.

or (when such thákur is an infant, or of unsound mind, or an idiot) his guardian, committee, or other legal curator,

or the person who would be heir to such thákur if he died intestate,

or (when such person is an infant, or of unsound mind, or an idiot) his guardian, committee, or other legal curator,

applies in writing to the Governor of Bombay in Council, stating that the thákur is subject to, or that his immoveable property is charged with, debts or liabilities other than debts due, or liabilities incurred, to Government, and requesting that the provisions of this Act be applied to his case,

the Governor of Bombay in Council, may by order published in the Bombay Government Gazette, appoint an officer (hereinafter called the Manager), and vest in him the management of the immoveable property of or to which the thákur is then possessed or entitled in his own right, or which he is entitled to redeem, or which may be acquired by or devolve on the thákur or his heir during the continuance of such management.

Effect of order.

4. On such publication, the following consequences shall ensue:—

*first*, all proceedings in respect to such debts or Bar of suits against liabilities which may then be thákur, pending in any Civil Court in British India, shall be barred; and all processes, executions and attachments for or in respect of such debts and liabilities shall become null and void;

*secondly*, so long as such management continues, Thákur freed from the thákur and his heir shall not be liable to arrest for or in respect of the debts and liabilities to which the thákur was immediately before the said publication subject, or with which his immoveable property or any part thereof was then charged, other than debts due, or liabilities incurred, to Government;

nor shall their moveable property be liable to attachment or sale, under process of any Civil Court for prior debts in British India, for or in respect of such debts and liabilities other than as aforesaid; and

*thirdly*, so long as such management continues, Cessation of his power. (a) the thákur and his heir shall be incompetent to mortgage, charge, lease or alienate their immoveable property or any part thereof, or to grant valid receipts for the rents and profits arising or accruing therefrom;

and (b) such property shall be exempt from Immoveable property attachment or sale under law from attachment, such process as aforesaid, except for or in respect of debts due, or liabilities incurred, to Government.

### III.—DUTIES OF MANAGER.

5. The Manager shall, during his management of the said property, receive rents and profits, and recover all rents and profits due in respect thereof; and shall, upon receiving such rents and profits, give receipts for the same.

From the sums so received, he shall pay—  
first, the Government revenue, and all debts or and pay therefrom the liabilities for the time being Government demand, due or incurred to Government in respect of the said property:

secondly, such annual sum as appears to the Governor of Bombay in maintenance of the thákur and his heir, Council requisite for the maintenance of the thákur, his heir and their families:

thirdly, the costs of such repairs and improvements of the property as appear necessary to the Manager and are approved by the Governor of Bombay in Council,

and the residue shall be applied in discharge of the costs of the management, and in settlement of such debts and liabilities of the thákur and his heir and their and the debts and liabilities. immovable property, as may be established under the provisions hereinafter contained.

### IV.—SETTLEMENT OF DEBTS.

6. On the publication of the order vesting in Notice to claimants him the management of the against thákur. said property, the Manager shall publish in the Bombay Government Gazette a notice in English and Gujaráthi, calling upon all persons having claims against the thákur or his immoveable property to notify the same in writing to such Manager within three months from the date of the publication.

He shall also cause copies of such notice to be Copies of notice to be exhibited at the Mámlatdárs' exhibited. Kachahrís in the District or Districts in which the said property lies and at such other places as the Manager thinks fit.

7. Every such claimant shall, along with his Claim to contain full claim, present full particulars thereof.

Every document on which the claimant founds his Documents to be given up. claim, or on which he relies up. in support thereof, shall be delivered to the Manager along with the claim.

If the document be an entry in any book, the Entries in books. claimant shall produce the book to the Manager, together with a copy of the entry on which he relies. The Manager shall mark the book for the purpose of identification, and, after examining and comparing the copy with the original, shall return the book to the claimant.

If any document in the possession or under the control of the claimant is not delivered or produced by him to the Manager along with the claim, the Manager may refuse to receive such document in evidence on the claimant's behalf at the investigation of the case.

8. Every debt or liability (other than debts due, or liabilities incurred, to Government) to which the thákur is subject, or with which his immoveable property or any part thereof is charged, and which is not duly notified to the Manager within the time and in manner hereinbefore mentioned, shall be barred:

Provided that, when proof is made to the Manager that the claimant was unable to comply with the provisions of sections six and seven, the Manager may admit such claim within the further period of nine months from the expiration of the said period of three months.

9. The Manager shall, in accordance with the Determination of debts and liabilities. rules to be made under this Act, determine the amount of the debts and liabilities due to the several creditors of the thákur and persons holding mortgages, charges or liens on the said property or any part thereof.

10. An appeal against any refusal, admission Appeal. or determination under sections seven, eight or nine shall lie, if preferred within six weeks from the date of such determination, to the Commissioner of Division to whom the Manager is subordinate, and the decision of such Commissioner, or of the Manager if no such appeal has been so preferred, shall be final.

11. When the total amount of such debts and liabilities has been finally determined, the Manager shall prepare and submit to the Governor of Bombay in Council, a schedule of such debts and liabilities, and a scheme for the settlement thereof; and such scheme, when approved by the Governor of Bombay in Council, shall be carried into effect.

Until such approval is given, the Governor of Bombay in Council may, as Power to return often as he thinks fit, send scheme for revision. back such scheme to the Manager for revision, and direct him to make such further enquiry as may be requisite for the proper preparation of the scheme.

12. When all such debts and liabilities have been discharged,

or if, within six months after the publication of the order mentioned in section three, the Governor of Bombay in Council thinks that the provisions of this Act should not continue to apply to the case of the thákur or his heir,

the thákur or his heir shall be restored to the possession and enjoyment of his immoveable property, or of such part thereof as has not been sold by the Manager under the power contained in section nineteen, but subject to the leases and mortgages (if any) granted and made by the Manager under the powers hereinafter contained.

Where the thákur or his heir is so restored under the circumstances mentioned in the second clause of this section, the proceedings, processes, executions and attachments mentioned in section three (so far as they relate to debts and liabilities not settled by the Manager), and the debts and liabilities barred by section eight, shall be revived, and any mortgagee dispossessed under section seventeen shall be reinstated unless his claim under the mortgage has been satisfied;

Revival of barred proceedings and debts. and in calculating the periods of limitation applicable to such revived proceedings and to suits to recover and enforce such revived debts and liabilities, the time intervening between such restoration and the publication of the order mentioned in section three shall be excluded.

#### V.—POWERS OF MANAGER.

13. The Manager may, from time to time, call for further and more detailed particulars of any claim preferred before him under this Act, and may at his discretion refuse to proceed with the investigation of the claim until such particulars are supplied.

14. For the purposes of this Act, the Manager may summon and enforce the attendance of witnesses and compel production of documents, and compel them to give evidence, and compel the production of documents by the same means, and, as far as possible, in the same manner, as is provided in the case of a Civil Court by the Code of Civil Procedure.

15. The Manager may administer an oath in such form as he thinks fit to any person examined before him touching the matters to be enquired into under this Act.

16. Every investigation conducted by the Manager with reference to any claim preferred before him under this Act, or to any matter connected with any such claim, shall be taken to be a judicial proceeding within the meaning of the Indian Penal Code.

And every statement made by any person examined by or before the Manager with reference to such investigation, whether upon oath or otherwise, shall be taken to be evidence within the meaning of the same Code.

17. The Manager shall have, for the purpose of realizing and recovering the rents and profits of the said immoveable property, the same powers as a Collector possesses under the law for the time being in force for the realization and recovery of land-revenue due to Government.

And if such property, or any part thereof, be in the possession of any mortgagee, the Manager may apply to the Court of the

District Judge within whose jurisdiction the property is situate, and such Court shall cause the same to be delivered to the Manager as if a decree therefor had been made in his favour; but without prejudice to the mortgagee preferring his claim under the provisions hereinbefore contained.

18. Subject to the rules made under section twenty, the Manager shall have power to demise all or any part of the said property, for any term of years not exceeding twenty years absolute, to take effect in possession, in consideration of any fine or fines, or without fine, and reserving such rents and under such conditions as may be agreed upon.

19. The Manager, with the previous assent of the Governor of Bombay in Council, shall have power to raise any money which may be required for the settlement of the debts and liabilities (other than as aforesaid) to which the thákur is subject, or with which his immoveable property or any part thereof is charged,

by demising by way of mortgage the whole or any part of such property for a term not exceeding twenty years from the said publication,

or by selling, with the previous consent of the thákur and of the person (being of full age) who would be his heir if he died intestate, by public auction or by private contract, and upon such terms as the Manager thinks fit, such portion of the same property as may appear expedient.

And no mortgagee advancing money upon any mortgage made under this section, shall be bound to see that such money is wanted or that no more than is wanted is raised.

And the receipt of the Manager for any monies paid to him upon any mortgage or sale made under this section, or for any rents or profits received by him under section five, shall discharge the person paying the same therefrom and from being concerned to see to the application thereof.

The power to mortgage conferred by this section shall not be exercisable until six months have elapsed from the publication of the order mentioned in section three.

#### VI.—MISCELLANEOUS.

20. The Governor of Bombay in Council may, from time to time, make rules consistent with this Act in all matters connected with its enforcement.

Such rules, when published in the Bombay Government Gazette, shall have the force of law.

21. Whenever the Governor of Bombay in Council thinks fit, he may appoint any officer to be a Manager in the stead of any Manager appointed under this Act; and thereupon the management then vested under this Act in the former Manager shall become vested in the new Manager.

Every such new Manager shall have the same powers as if he had been originally appointed.

22. Every Manager appointed under this Act shall be deemed a public servant within the meaning of the Indian Penal Code.